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Preface

This first issue of the present writers the actual article the results of research and scientific description of the profession and its expertise in the field of researchers each. Dear reader, on exposure first, we describe the Direct Election of The Head of Regional Urgency, Description of The Implementation of The Three Autonomous Regions Act, A variety of problem and the political turmoil in some regions election last time appears in the event of a State feedback control Centre to the area. In the new order era regional chief election controversy cannot be released from the intervention Center

Corporation Crime Liability Of Perspective Penal Reform In the formulation of legislation, in particular for the management of the environment and money laundering laws there are indeed similarities in formulating the elements of corporate criminal liability. Healthy Business competition in Partnership and Reform Agrarian in the Frame of Democracy in year 2013 is bad for the world and particularly in Indonesia. People in Indonesia at this time and in future to be broken access to needs of clothing, food, Board, and health as a result of the lack of attention of State over the promotion, fulfilment and protection of the rights of farmers, and agrarian reform and renewal of the village

Accounting systems applied distortion of the production costs. This is because the basis of allocating overhead costs manufacturers only use direct labor hours by using a system of Activity-based Costing are: elimination and conventional accounting systems in the Application of Activity based Costing are Elimination in the Calculation of Cost of Production. Harmonization of Family Influenced the Development of the Soul And psyche of the child in Islam The formation of the behavior of very closely related to education within the family environment, where the family is the smallest unit of a society or nation and State or community and depends on the families concerned, therefore it can be said that the security and peace of society or the State would be based on harmony and happiness in the family in the household. Education Value and Folklore Culture Pau-Pau Rikadong Princess we Taddampalle, Pau-Pau Rikadong is one of folklore in South Sulawesi. Understanding people's stories to children is higher in value when accompanied by introducing the values of education and culture in it

The Development of Accounting Education at University Of Indonesia Education is a nonprofit institution, so it has different characteristics to the characteristics of business accounting. especially those that apply to government organizations so that the financial statements refers to the government accounting system and accounting system that is applied to the institution concerned and pay attention to Indonesia's financial accounting standards.

The implementation of the principle of transference in determination of the budgets in the legislative mechanism of South Sulawesi discussion about a grant made the delivery that comes from south Sulawesi governor presented to legislators through the introductory note of the governor. Corruption in Indonesia is still very high and widespread. According to the survey results Transparency International in 2007 this is done openly Of All the Lawsuits in the Crime of Corruption. Modern Education and Globalization The Innovative Competent-Focused Technologies the article is devoted to modern problems of the world development in education. One of the key elements of the national innovative education system – the competent-focused educational technologies – with reference to Samara Institute of the Russian State University of Trade and Economics is given special attention.



Prof. Dr. Aminuddin Salle, SH., MH.
Chief Editors

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DIRECT ELECTION OF THE HEAD OF REGIONAL URGENCY (DESCRIPTION OF THE IMPLEMENTATION OF THE THREE AUTONOMOUS REGIONS ACT)

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Abstract

A variety of problem and the political turmoil in some regions election last time appears in the event of a State feedback control Centre to the area. In the new order era regional chief election controversy cannot be released from the intervention Center. Usually the battle's political elite in Jakarta imposes to the area. When the issue blew up in the area, Settlement is the effort, he brought the case to Jakarta. In accordance with the implementation, the Hall of the Central Government has a dominant power in the determination of the head region. Legislative involvement only in the process of being formalistic. It is seen clearly in Article 15 and 16 regarding the appointment of the head region, where only the legislative vote and the results presented at least two names for approval and/or designation from President to Governor, and Minister of the Interior for Regent and Mayor. The aegis of the Centre to all and sundry, who has strong access to the Centre, he will be the winner, either for political affairs, economy, law even though. The most votes is not a legislative guarantee of choice became the head of the area. The Center has the absolute power to determine the opposite although sound support. Conflicts often occur, regional Centre but ended with the defeat of the area

Keywords: Direct Election – Head Area

I. Introductions

Its political turmoil and regional head election in some time last appeared in the event of a feedback control center to the area. Earlier, in the era of the new order by Act No. 5 of 1974, head of the election controversy could not be released from the intervention (involvement and interference). Usually the battle of the political elite in Jakarta imposes to the area. When the issue exploded in the area, the business settlement is the case was brought to Jakarta.

Strong position in parliament, exploited by some Council members to obtain these benefits, the momentary People's Consultative Assembly, head of the Region are under pressure so it must accept the will of parliament. Raise legislators outside the boundaries of reasonableness, the members of parliament, to a foreign country formatted into a program of study in some regions may explain the People's Consultative Assembly.

Looking at it, the experience of election districts based power Center and the election of the head of the regional-based representative system has been using paint a real example to us that the system that has been used failed to create a democratic life. That is, the system of representative failed to prove to us as a trustworthy system especially in choosing the head of the region. Location of faults, though it may still be debatable (debatable), system, youth representative and intervened by different political powers including the power of money

Direct elections promised by law No. 32 of 2004 was assessed as a chance embodies the new, more democratic Indonesia, because by doing so we have the opportunity of applying the theory of "Community Agreement", which restores the principle of "popular

sovereignty" as formulated in article 1 paragraph (2) a change to the Constitution "Sovereignty III is in the hands of the people and is exercised according to the constitution". The introduction of power changed from "the supremacy of parliament" to "rule of law". Thus, the legal implications of the actions of Government (the President) is no longer the responsibility to People's Consultative Assembly but done in accordance with the Constitution. With this principle, the presidential system of Government reaffirm embraced our Constitution.

II. Literature Review

1. The election of the head of the Region on the basis of Act No. 5 of 1974

Various problems and political turmoil in some regions head elections last time appeared in the event of a feedback control center to the area. Earlier, in the era of the new order by Act No. 5 of 1974, head of the election controversy could not be released from the intervention (involvement and interference). Usually the battle of the political elite in Jakarta imposes to the area. When the issue exploded in the area, the business settlement is the case was brought to Jakarta.

In accordance with the implementation of national character, the Central Government has a dominant power in the determination of the head area. The involvement of parliament in the process of being formalistic. This can be seen clearly in article 15 and 16 regarding the appointment of the head of the area, where the provincial government just voted and the results submitted at least two names for approval and/or assignment from President to Governor, and Minister of the Interior for the Regents and Mayors. Approval from the Center to all and sundry, who has strong access to the Center, he will be the winner, either for political affairs, economy, law even though. Most votes no guarantee of legislative options becomes head of the region. The Center has the absolute power to determine otherwise though the voice its support. The conflict often happen, but ended with the defeat of the region. It's sad fate of the area.

2. Election of Regional Heads under law No. 22 of 1999

But when the power in the selection process moved to the area (via the People's Representative Council) under law No. 22 of 1999, it appears another issue is much broader than in the new order era, because in almost every election of the head of the result bad, flavorful money politics and protests.

Hard to argue with, changes contained in law No. 22 of 1999 thus produces a variety of issues in the election of the head of the region. Nearly all of the alleged head of the selection process the practice of money, even though it is difficult to prove, there are indications the indications can be felt like blowing the scent smells just delicious, but it is unknown who is result. Even in different regions, regional head election abuses have fueled conflict between supporters of each candidate, as allegations of political money. Such practices are almost the same with the judicial mafia, from PN, PT, MA, like the wind that feels The Home zone invisible, in the sense that is very difficult to prove.

The widespread practice of political money is a logical consequence of the model indirectly by the legislative elections. A. Alfian Mallarangeng exemplifies, with the number of members of the People's Representative Council district/municipality between 20 s/d 45 people or members of the People's Representative Council Province 45-100 people, then it is not too difficult to engage in the practice of political money. With the purchase of 11-23 member of legislative District/city or between 23-51 members of People's Representative

Council Province one can certainly win the election districts. The exercise do relationships in a prolonged honeymoon between the head region with the Local Legislative, as young couples husband wife who are being hit by romance. A wisecrack, Saldy Israr, says this moment is often said to be a member of local harvest indicating the game is money. Recently Ryan in three harvest, namely:

1. Mast, occur once in five years, the head of the election process is conducted in an area with abundant money results;
2. The annual Harvest, carried out at the time of the assessment of the annual report of the Chief of the area. Many criteria tilted around this annual report, for example, case bargaining behind the scenes to smooth the annual report of the Chief of the region; and
3. Harvesting the sidelines, the chances of doing that can occur when the talks some agendas in the region.

There's more going on in the preparation of several Local Regulations conveniently located, such as the Organization and layout of Local Regulations The work, etc., and giant projects requires the involvement of regional political.

The development happens when it saw the return of intervention in the proses election head area. If at the time of the new order's intervention came from Sandalwood, then under law No. 22 of 1999, intervenes comes from The Leadership Of The Assembly Center Party. Election of the head region of Lampung, Jakarta, East Java, Central Java and Bali, is an example of strengthening indicators rise above political party oligarchy.

In addition, the selection of the representative system, often resulting in the head area that is not popular and did not know the special characteristics typical of the region. Because the ability to lobby political power in parliament, many of the candidates who are not widely known in the community as the head of the region. As a result, widespread refusal to appear the head area, even in certain areas, the rejection of society comes down to vertical and horizontal violence.

Strong position of parliament, which was exploited by some Council members to obtain these benefits, the momentary People's Consultative Assembly, head of the Region are under pressure so it must accept the will of parliament. Raise legislators outside the boundaries of reasonableness, the members of parliament, to a foreign country formatted into a program of study in some regions may explain the People's Consultative Assembly.

Looking at it, the experience of election districts based power Center and the election of the head of the regional-based representative system has been using paint a real example to us that the system that has been used failed to create a democratic life. That is, the system of representative failed to prove to us as a trustworthy system especially in choosing the head of the region. Location of faults, though it may still be debatable (debatable), system, youth representative and intervened by different political powers including the power of money (money politics).

3. Electoral Districts based on law No. 32 of 2004

Reflect the reason above, law No. 32 of 2004 in lieu of law No. 22 of 1999 brought a fresh wind direct elections as an option that is more democratic.

By many circles, direct elections promised by law No. 32 of 2004 was rated as a chance embodies the new, more democratic Indonesia, because by doing so we have the opportunity of applying the theory of "Community Agreement", which restores the principle of "popular sovereignty" as formulated in article 1 paragraph (2) a change to the

Constitution "Sovereignty III is in the hands of the people and is exercised according to the constitution". The Pendulum of power changed from "the supremacy of parliament" to "rule of law". Thus, the legal implications of the actions of Government (the President) is no longer the responsibility to People's Consultative Assembly as but done in accordance with the constitution. With this principle, the presidential system of Government reaffirm embraced our Constitution.

As the embodiment of the principle of popular sovereignty and the presidential system, the President is no longer elected by the People's Consultative Assembly but directly elected through elections (article 6A of the constitution ' 1945), consequently, the head of the region have democratically elected (article 18 paragraph (4) of the Constitution), and then by law No. 32 of 2004 selected by use wings Overflowing & Honest and fair (Ps 56 para 1).

In theory, the concept of direct elections will bear a model of Government that is representative, characterized by several features:

1. have strong legitimacy, since it supported riel by society;
2. the policy favors the interests of the community as a responsive and not the repressive
3. have a clean government accountability and authority;
4. The Government is controlled by holding on to the principle of openness.
5. Government stability is assured in one period and can be sustained in the period that followed.

Democracy is embraced in a system of Government that is representative of this kind, according to Danial Saparringga, not a democracy "piracy elites" as it is practiced in the new order administration with law No. 5 of 1974, or the beginning of the reign of the reform era with law No. 22 of 1999, namely a process but there are no results, there are activities but does not contain, like zombies, human skull, no body but no lives, there is a body but does not work. That is democracy Zombies = elites hijack democracy. Democracy embraced in the reign of representative is "participatory democracy", which is characterized by the active role of the community in the decision-making process and in the implementation of the Government. In the Netherlands, an active role in this community is manifested in the form of "mewetten" (get to know), "medenken" (was thinking), "mespreken" (discussion), meebeslissen (was decided), and medebeslissingsrecht (keep an eye on in the implementation).

In the 1960s the democracy was introduced by take part Coral Parliament and began to track in almost all modern countries up to now. This principle will give birth to a Government that is clean because it is supported by the principle of the openness of the

Participatory democracy is apparently then has been adopted in the Constitution change in several articles, which are then elaborated further in various legislation. Therefore, the paradigm of democracy in Indonesia has been changed both in the selection of the head of the region, as well as in each of the processes and implementation of governance, i.e. from "indirect democracy" (indirect democracy), changed to "direct democracy" (direct democracy), and is now a "participatory democracy" (participative democracy).

Participatory democracy was formally guaranteed in two stages of Election, as provided for in the provisions of law No. 32 of 2004 Concerning Regional Governments. Two-stage implementation of the election is known, namely the preparation and

implementation stage. Time of preparation, relating to participatory democracy, i.e. the establishment of the Committee of Trustees, PPK, PPS and KPPS. Its formation involves public participation (article 65 paragraph (1) of law No. 12 of 2003). While the stages of Implementation, all of which directly relate to the participation of the community, namely: the establishment of a list of electors, registration and establishment candidates, campaigns, voting, and the determination of candidate officer/Deputy Head of the area chosen, ratification, and appointment (article 65 paragraph (2) of law No. 12 of 2003).

Other formal indicators that illustrate the adoption of democratic principles of participation have been referred to be:

1. Recruitment organizer of the elections. Both the selection Committee and the nomination of members of the organizers, involving elements of the community. The formation of the selection Committee requiring the involvement of elements of academic, professional, and community (article 12, paragraph (3) of LAW No. 22 of 2007). Even the selection team in carrying out its work, was ordered to be open and engaging public participation (article 13 of ACT No. 22 of 2007)
2. Similarly the supervisor of elections, membership recruitment, derived from the elements of a professional that comes from the citizens of the community. Even recruitment team member selection, also was required to involve public participation (article 89 paragraph (1) of LAW No. 22 of 2007).
3. Nomination of the head of the region. Although Article 59 paragraph (1), (2) and paragraph (3) of law No. 32 of 2004 has been cancelled by the Constitutional Court, but this article still apply to any revision, then the political party or combination of parties required the existence of open for individual prospective candidates and process them through demarcates and transparent mechanism (article paragraph (1) and paragraph (2) of law No. 32 of 2004). And
4. Other provisions related to public participation arrangements.

Indicators of participatory democracy this if it can be realized in the implementation stages of the elections by the organizers of the election (Election Commission, election commission Provincial, Regency District/Kota, PPS, PPK & KPPS), Indonesia was able to prove himself as a State law that guarantees the quality of democratic elections, and to avoid any political turmoil, resistance and other anarchist measures as a result of the election which deviate from the principle of direct, secret, public, free honest and fair (Overflowing and Honest and fair).

III. Conclusion

The head of the election controversy could not be released from the intervention Center. Usually the battle of the political elite in Jakarta imposes to the area. When the issue exploded in the area, the business settlement is the case was brought to Jakarta. In accordance with the implementation of national character, the Central Government has a dominant power in the determination of the head area. The involvement of parliament in the process of being formalistic. This can be seen clearly in article 15 and 16 regarding the appointment of the head of the area, where the provincial government just voted and the results submitted at least two names for approval and/or assignment from President to Governor, and Minister of the Interior for the Regents and Mayors. Approval from the Center to all and sundry, who has strong access to the Center, he will be the winner, either for political affairs, economy, law even though. Most votes no guarantee of legislative options

becomes head of the region. The Center has the absolute power to determine otherwise though the voice its support. The conflict often happen, but ended with the defeat of the

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there was a strong utilized by some Council members to obtain these benefits, the momentary People's Consultative Assembly, head of the Region are under pressure so it must accept the will of parliament. Raise legislators outside the boundaries of reasonableness, the members of parliament, to a foreign country formatted into a program of study in some regions may explain the people's Consultative Assembly session.

Experience-based regional head election power Center and the election of the head of the regional-based representative system has been using paint a real example to us that the system that has been used failed to create a democratic life. That is, the system of representative failed to prove to us as a trustworthy system especially in choosing the head of the region. Location of faults, though it may still be debatable (debatable), system, youth representative and intervened by different political powers including the power of money

Law No. 32 of 2004 are valued as opportunities materialize new Indonesia more democratic, because by doing so we have the opportunity of applying the theory of "Community Agreement", which restores the principle of "popular sovereignty" as formulated in article 1 paragraph (2) a change to the Constitution "Sovereignty III is in the hands of the people and is exercised according to the constitution". The Pendulum of power changed from "the supremacy of parliament" to "rule of law". Thus, the legal implications of the actions of Government (the President) is no longer the responsibility to People's Consultative Assembly but done in accordance with the constitution.

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CORPORATION CRIME LIABILITY OF PERSPECTIVE PENAL REFORM

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Abstract

The setting of the responsibility criminal against corporations in Indonesia starting from the inception of the emergency law number 7 of 1955 on Economic Crime, then followed by some of the last act is Act No. 8 of 2010 on prevention and eradication of the crime of money laundering. In the framework of the renewal of national criminal law and the draft law on The Criminal law (Criminal Code) systematically have set the criminal liability of corporations, whether incorporated corporation law and Corporation who is not a legal entity. Although there have been laws governing corporate crime responsibility about but are still have problems in its application. It can be seen from the lack of a corporate criminal sentenced by the Court.

Keywords: Criminal Liability of corporations

I. Introduction

Criminal acts of corporations in Indonesia is not new. New is the packaging, its shape and its realization. Its nature be fundamentally say is the same, even contentious, and their impact is felt detrimental to society. According to J.E. Sahetapy (1995: 204) that corporate crime like a cancer which if not treated early will ruin the whole framework and structure as well as the morality of a society.

Criminal liability of corporations in Indonesia was first regulated in the law on emergency number 7 in 1955 about Economic Crime. Article 15, paragraph (1) which reads:

If a criminal act done by an economy on behalf of a legal entity, a company, a corporation, or a Foundation, then criminal charges as well as criminal penalties and measures of conduct was dropped, both of a legal entity, the company Corporation or Foundation, both of those commands do the economic criminal act or that act as a leader in any act or omission of that, or to both.

Further legislation governing the criminal liability of corporations, among others, is Act No. 23 of 1997 of The management of the environment, Act No. 5 of 1997 on psychotropic drugs, Act No. 31 of 1999 regarding the eradication of criminal acts of corruption, Act No. 25 of 2003 about the criminal offence of money laundering, Act No. 21 of 2007 about the eradication of criminal acts of trafficking persons, Act No. 44 of 2008 about Pornography, and Act No. 35 of 2009 about narcotics. However, the existence of legislation in question turns out to have not been able to provide satisfaction for seekers of Justice. Moreover, corporations as non-state actors have enjoyed impunity, namely, impunity of various crimes including criminal acts of corruption that they do and there is no attempt to process it to the maximum by law enforcement agencies.

Consequently, Community law has made efforts on corporate crime by filing a class action lawsuit or legal standing through the civil suit or claim to judicial administration felt unsatisfactory. In fact, if done criminal then deterrent effects is assessed to be more effective. The reason: the first criminal liability has a stronger protection procedures. Second, the criminal law enforced by law enforcement officials more power and resources

than the plaintiff (Civil Code). Third, criminal penalties provide stigma and slur to the perpetrators. Fourth, criminal law has a role to deliver the message to the community about the perpetrators.

One form of crime that can be committed by a corporation is the crime of corruption. This criminal offence carries a very adverse impact for the nation and country, so countermeasures should be done both in preventive and repressive basis.

The Government's anti-corruption efforts have continued Military Rule began with the Ruling on April 9, 1957 Number Prt/PM/06/1957, on 27 May 1957 Number Pn/PM/03/1957, and on 1 July 1957 The Prt/PM/011/1957 until the promulgation of law number 3 of 1971 on the eradication of criminal acts of corruption.

At the end of the reign of BJ. Habibie, was the ACT Number 31 of 1999 regarding the eradication of criminal acts of Corruption (law PTPK) which mandated the establishment of a joint Commission on the eradication of criminal acts of Anti-Semitic corruption (TGTPK), chaired the former Adi Andoyo Soetjipto Chief Justice. This team later became the embryo of the corruption eradication Commission (KPK) which was established under law No. 30 of 2002 concerning the criminal offence of corruption eradication Commission. The last because it is reasonably adequate, yet President Bambang Yudhoyono through the presidential decree number 11 in 2005 formed a team coordinating the eradication of criminal acts of Corruption (Tim Tastipikor) under the leadership of Hendarman Supandji

Although there are laws that govern the criminal liability of corporations in Indonesia, but in reality many cases conducted by the Corporation but not criminal liability can be requested. The Court only tends to apply the civil liability, such as the case of Lapindo in East Java has caused considerable casualties on the community

To avoid confusion going on with various terms that are closely related to the Corporation, it must distinguish: (1) crimes for the corporation, (2) crimes against the corporation, and (3) criminal corporations'.

Crimes for corporations is a corporate crime (corporate crimes). Corporate crime is carried out for the benefit of the Corporation. Corporate crimes (crimes against corporation), which is often called employee crimes, i.e. crimes committed by employees of the Corporation. For example, the embezzlement of funds by company officials or employees. The community could widely be perpetrators of crimes against Corporations. As for the latter, i.e. criminal corporations are Corporations that deliberately formed and controlled to do evil. The position of the Corporation in criminal corporations as a mask to hide the real face of evil. In the event the corporations as perpetrators of corruption, then it can be categorized into Crimes for corporations as well as Criminal corporations. (Setiyono, 2003: 21 – 22)

II. The Concept of Criminal Liability of Corporations

There are 7 (seven) concept that is the development of the doctrines of the discourse regarding the criminal liability of corporations. These concepts are contextually referable to the formulation in article Corporation criminal-article Draft Criminal Code. Seven of those concepts are; identification doctrine, aggregation doctrine, reactive corporate fault, liability, management type failure model, corporate means real doctrine, and specific corporate offenses. (Barda Nawawi Arif, 2002: 161)

1) Identification Doctrine

According to this doctrine, that deeds and inner attitude of certain people who are closely connected with the Corporation and the management of the Affairs of the Corporation, is considered to be the inner attitude and behavior of corporations. These

people can be referred to as the ' senior officers ' of the company. This is the basis of accountability of corporations toward criminal action.

More specifically it can be said that the Act/crime and mistakes/inner attitude of senior official (not as workers or employees) is seen as an inner attitude and actions of the company. Therefore, the Corporation can be requested direct liability (direct corporate liability).

In English law, only the actions of senior officials (the board of directors) can be attributed to the Corporation blamed in/involved in doing crimes means real. Even in cases that deal with law containing strict liability standard, English law permits the Corporation filed a defense (criminal reason for deletion) that the agent acts contrary to corporate policy and therefore not justified or is not valid. Contrary to that, according to American law, corporations can be held responsible for acts committed by agents in even its deepest level down (see case Tesco Supermarkets).

American courts responded by expanding corporate responsibility at crimes means read an irrelevant by making the levels or positions in the hierarchy of a company agent. In contrast, the English Court has narrowly theory ' alter ego ' or ' organ ' theory (i.e. the theory of corporate liability at crimes means real) stating that the deeds of senior officials (which is the ' brain ' of corporations) that can be responsibility to the Corporation.

However in the results of the discussions, there were objections that Elsam quite significantly over the identification doctrine, particularly with regards to corporate-large corporations where the probability is very small, a senior manager will perform an act directly (actus reus) of a criminal offence means rea with (containing the intention). Therefore, the identification doctrine still need to be complemented by other doctrines.

2) Aggregation Doctrine

In order to solve a number of problems that arise in the identification doctrine, an alternative basis for the establishment of criminal liability is aggregation doctrine known in America as the Collective Knowledge Doctrine.

According to this approach, the crime cannot only known or done by one person but by some. Therefore, the need to gather all the actions and intentions of a variety of relevant people in the Corporation, to ascertain whether the overall actions will constitute a crime or worth in deeds and intentions were done by one person.

However this doctrine also has a number of shortcomings, because the structure of a large and complex corporations, the doctrine is not effective in terms of deterrence. That is, as the identification doctrine, the doctrine is also ignoring the mythical personification of Corporation. Although Aggregation doctrine currently used widely in America, but declined in the United Kingdom law.

3) Reactive Corporate Fault

A different approach about the criminal liability of corporations was proposed by Fisse and Braithwaite, suggested that an act which is a criminal act done by or on behalf of a corporation, the Court should be given the authority to order the Corporation to conduct its own investigation to ensure the person responsible and take the appropriate disciplinary action for the blunders of that and take corrective measures to ensure the mistake does not happen again.

When the Corporation taking a proper handling, no criminal liability can be brought against the Corporation. Criminal liability can only be applied against the Corporation when the Corporation fails to comply with a court order in earnest. Thus, the Corporation is not an

error the error at the time the crime occurred but the error because the Corporation fails to make appropriate action for the blunders committed by the workers.

This approach has the advantage that oblige corporations that own the appropriate investigations, instead of the State apparatus to do it. This will not only save time and public money, but, often, the Corporation itself has the best ability to understand and penetrate the complex organization structure. This is also the approach that recognizes that one of the main goals of corporate criminal liability is to ensure that corporations improve the policies and practices of those who are less well so prevent such mistakes repeated. However, the lack of reactive fault doctrine is also quite a lot. In brief, the reactive fault doctrine has a time frame that is entirely incorrect. Malpractice is the original Act or omission which gives rise to a loss. The error must be judged with reference to the Act or omission.

4) Vicarious Liability

In the United States, the very public way in asking the corporations responsible for the criminal is the doctrine of respondent superior or through type liability. According to this doctrine, if an agency or corporate workers, acting within the scope of its work, and with a view to favoring corporations, did a crime, the responsibility of crime can be charged to the company. Not a problem if the company significantly gain or not or whether such activities have been prohibited by the company or not.

This doctrine has been run well in United Kingdom law, in relation to crimes of strict liability with regard to such issues as corruption, food and medicine, health and job security. It has also been applied to crimes of mixed (hybrid) are the main crimes of strict liability but allow the Defense two diligence. Nevertheless, it is clear that a type liability should not be applied to all crimes of strict liability. Whether to apply or not is a matter of interpretation of the laws relating to the policy of the Act and whether the use of a type liability will help the implementation of the Act.

However there are a number of major problems related to this doctrine, especially when applied to crimes involving mens rea (containing the intention).

First, there is no empirical evidence that supports the claim that this is the most effective way to achieve prevention. This is equivalent to the claim that the crime of strict liability can be justified in terms of prevention. To respond to the times, it has been shown that the company would or at least just do what goes in makes sense to prevent losses and strict liability type and can really operate as a dis-insetif for the company to participate in the activities of social benefit.

Second, type liability may be too inclusive in terms of an enterprise can be are convicted to the fault of a worker to whom the Corporation should not be accounted for, in terms of the Corporation could have done everything in his power to prevent the occurrence of crime. The Corporation may be made clear and set policy command to avoid mistakes. When a worker corporations decide to "do it yourself", it seems difficult to process errors in corporations do or do not do.

Third, this doctrine, instead it could be not very inclusive in terms of policies and practices of a company may be bad and perhaps encourage evil behavior. Indeed, citing a ruling from the US where the company had been prosecuted and punished, despite the fact that shows all of the Corporation's employees have been exempt from the charge.

The idea of criminal liability for corporations based on the type of liability, got the criticism that:

- a. A type just right as the principle of liability for legal damages (tort law) because the truth lies in the sharing of losses on the data more bears (or at least more entitled to

- load it), but he is not related to the purposes of the criminal (retribution, deterrence, prevention, rehabilitation).
- b. Type liability unfairly because the load falls on the innocent, the penalty (penalty) borne by shareholders and others who have an interest in the Corporation, rather than charged to the individual is guilty.
- c. Liability resulting disparity between the Types of business carried out in the form of a corporate ownership (proprietorship), because the owner of the individual cannot be accountable for the actions of his officers.
- d. A type of corporate liability for can open doors in the days to come for the expanded Type liability also for individuals.

5) *Management Failure Model*

The company can do, for example: crime conspiracy, criminal libel, contempt of court, tax evasion, black market, aiding the cause of death from crime driving hazardous (dangerous driving). There are boundaries of the relevant company does crime as criminal issues normally, the criminal may be subject to criminal fines, are therefore in a crime only threatened with imprisonment may not be to the company.

In the United Kingdom Law Commission has proposed a single crime of murder without a plan (manslaughter) made by the Corporation when the Corporation management mistakes led to someone's death.

These crimes are defined with reference to the failure of management, for the United Kingdom Law Commission implicit see people in corporations who do evil and pre requisites of crime of which they are proposing, that "the murder of frivolity/negligence" inappropriately applied to corporations. Based on that, the crime was designed without reference to the classical concept of mens rea in order to ascertain the difference of malpractice by the Corporation.

From this view it may seem the concept of expansion of the identification doctrine. Rather than seeing the failure of the individual or group of individuals who occupied a high position, then that is a failure of management. In summary, the proposal of the United Kingdom Law Commission could help but not quite adequate.

6) *Corporate Means Rea Doctrine*

It has often been suggested that the company itself cannot do evil, they can't think or has the will. Only people in the company who can do a crime. Nevertheless, one can accept that the whole notion of corporate personality is a fiction-but well-made and very useful – it looks like there is no reason why the law should develop an appropriate mens rea relating Corporation is fictional.

The idea of direct corporate responsibility (direct liability doctrine) of this kind (as opposed to the attributor doctrine), has been in the United States with advocacy using a variety of names such as the "corporate ethos standard" or "strategic mens rea". This idea was also introduced in Australia and the United Kingdom with the term "corporate mens rea doctrine". The basic idea of this doctrine is because all of the others have ignored the reality of complex corporate organization and dynamics of organizational processes, structures, goals, culture and hierarchy that can form and contribute to an ethos that allowed or even encouraged a crime.

Based on this view, the Corporation can be believed to be the agency that made the mistake, acting through their staff and means rea his can be found in the practice and policies of the Corporation. For example, for murder without a plan (manslaughter), where a corporation has failed to hold a real security procedures and need the waiver requirements,

weight. No crime can be found in the practice of this Corporation and the weakness of the safety policy.

The doctrine of direct liability (also referred to as the alter ego/identification doctrine) in the case of *D.P.P. v. Kent Sussex Contractors Ltd.* and the Court ruling in England in 1944 accountable corporations the rules about distribution of gasoline crime which requires evidence of elements of a 'deliberately deceive' (intent to deceive). Viscount Caldecott judges consider that the inner evil attitude from the manager that can be attributed to the company and is treated as an inner attitude of evil by declaring: 'although the General Director and Chairman of the company's agents, they are more than that. A company capable of doing, talking and thinking like that is made, discussed or thought of by her manager'.

The main objection against the doctrine of corporate mens rea is the difficulty in determining whether the necessary conditions for a degree of policies and the practice of one company having a sufficient, so that weaknesses can be decided. For example, a corporation does not have the correct security procedures, there is not a Director who is responsible for safety and had received previous warnings and ignore. But for other cases, it would be difficult to identify policies and practices that meet the mens rea.

7) Specific Corporate Offences

United Kingdom Law Commission has proposed that a new crime, the murder by the corporations "corporate killing" has been introduced in the law of the United Kingdom. This crime would constitute a separate species of manslaughter that can only be done by the Corporation. In this case, issues relating to the assertion of the Corporation, such as evidentiary errors of intention or frivolity, above by making a special definition can only be applied to corporations.

When the arguments described above regarding the Corporation's intentions, of course no longer needed special corporate crime. Based on general principles can apply, there is indeed a strong argument that the law is public should be applied. The dangers of the legal Commission of the United Kingdom's proposals is that they can lead to the degradation of the value of murder due to negligence of the Corporation.

III. Corporate Criminal Liability According To the Bill of the Criminal Code (KUHP)

1. Formulation of Corporate Criminal Liability according to the bill of the Criminal Code

At first the application of the criminal liability of corporations are facing a number of legal issues, especially regarding the principle of no criminal without errors (without should be). So, the basic existence of a criminal offence is the basis of legality, while base can be crime the crime was making basic mistakes. This means that the makers of the crime are convicted if he only had a mistake in doing criminal acts. Or, someone just have an error when at the time of doing the crime, seen in terms of the community he can be condemned for his actions. Thus, the principle of no criminal wrongdoing is fundamental basis without the maker's accountability (offender) a criminal offence.

In Indonesia, one of the ways that Corporations also may be subject to criminal liability is by implementing the theory/principles "no criminal without error". However, according to the BILL of the Criminal Code, this exception only for certain criminal acts, not for all criminal acts. For certain criminal acts, perpetrated the crime makers have been able to have the fulfillment everybody is liable only because the elements of a criminal offence by his actions. Here, the element of fault or an inner attitude of the author of the crime in doing

such deeds are no longer cared for. This principle is known as the principle of "strict liability" or (liability without fault).

Therefore, to request the criminal liability of corporations, of which represent it is the Board, then the criminal liability is taken over by the Board. This deviation is known by the term type liability or someone responsible for a criminal offence committed by another person. In the Bill KUH is said: "in terms of prescribed by law, every person can be held responsible for criminal acts committed by others". Because of the irregularities, then tried to this principle can only be applied in certain events and people replace them must be specified upon limitative laws.

In the explanation of the Draft Penal Code it says: "the birth of this exception is the refinement and deepening of the moral basis of juridical regulative, namely in certain things one's responsibility is seen to be extended to acts of his subordinates who did the work or works for him or within the confines of his order". The principle of responsibility which is an exception to this is known as the principle of absolute responsibility or "type liability."

Arrangement of Corporate Criminal liability in the Draft Criminal Code was placed on the book I section II, paragraph 6 of the Criminal Liability of corporations. In this paragraph, articles in its entirety as follows:

Article 47; The Corporation is the subject of a criminal offence.

Article 48; A criminal act committed by corporations when committed by persons acting for and on behalf of the Corporation or in the interest of corporations, on the basis of the working relationship or other relationship, based within the scope of business of the Corporation, either singly or together.

Article 49; if the criminal acts committed by corporations, criminal liability applies to the Corporation and/or its administrator.

Article 50; Corporations can be held responsible for criminal acts committed against an for and/or on behalf of the Corporation, if such works are included in the scope of its business as provided in the articles of association or other provisions that apply to the Corporation in question.

Article 51; Criminal liability of corporate officers is limited to all trustees have the functional position in the organizational structure of the Corporation.

Article 52; (1) in considering a criminal charge, it should be considered whether the other had given law the protection is more useful than dropping a criminal to a corporation.

(2) The consideration referred to in subsection (1) must be stated in the ruling of the judges.

Article 53; the reason or reasons for truth the forgiving can be filed by the author of that Act for or on behalf of the Corporation, may be filed by corporations all those reasons directly related to the Act indicted to the Corporation.

Listen to Chapter 48 s/d 52, then it can be concluded that corporate criminal liability can only be done if it meets the following elements:

First item: criminal acts committed by persons acting for and on behalf of the Corporation or in the interest of corporations, on the basis of the working relationship or other relationship, based within the scope of business of the Corporation, either singly or together.

Second element: the Works are included in the scope of its business as provided in the articles of association or other provisions that apply to the Corporation in question.

The third element: the Criminal Liability imposed on the Corporation and/or its administrator. The Corporation's Board of Trustees has restricted all functional position in the organizational structure of the Corporation.

The first element is confirmed about the perpetrators of the crime. From the first item it can be inferred that the perpetrator of a criminal offence should not be administrators of corporations but could be done by staff or people acting for the benefit of the Corporation.

People who act in the interest of the Corporation to be due to the relationship of work as staff or as contract workers, as well as other parties that based on an agreement commits an act for the benefit of the company. Whereas, the second element of the look of the criminal acts only as the scope of business of the Corporation. The scope of this effort can be seen from the articles of the Corporation or of any other provision.

The third element of the responsible party is a criminal of the crime that occurred. According to the third element there are two parties who could be subject to liability, the Corporation and its administrator. The Board here is limited to only those who have functional position in the organizational structure of the Corporation, not those who are on lower level (lower level officer).

According to the explanation of the Draft Criminal Code, there are three options of parties who are responsible for criminal acts of corporations, namely:

- a. The Officers of corporations as a criminal act and therefore the responsible.
- b. The Corporation as a criminal act and responsible officers; or
- c. Corporation as maker of the crime as well as responsible.

Therefore, if a criminal act carried out by and for the corporations, then demands can do and crimes can be brought against the Corporation itself, or corporations and its administrator, or its administrator.

2. Corporate criminal offence according to the criminal law, draft legislation

The crime issue, the concept holds that the main source of law is the law (principle of legality). Yet described in article 1 paragraph (1) extends the basic formulation of the concept of legality in material by asserting that the provision in article 1 paragraph (1) it does not reduce the enactment of 'living laws' in society.

It is thus with the introduction of the written law (law) as the first formal benchmark criteria, the concept also provides the opportunity to source the unwritten law that lives in a society as the basis set is worth a crime deed. In other words, the concept in determining the criminal act, enacted a law that also 'life or unwritten law' in society as a source of law (the principle of the legality of a sniper).

The problem is, what restrictions or guidelines to determine the source of the law where the sniper can be a source of law (the source of legality). In the development of the concept of December 2004 submitted to Minister of Law and Human Rights and Socialization, have been formulated, that is all in accordance with the values of Pancasila and/or principles of the common law recognized the community of Nations. Thus, restriction/guidelines dotted defends the values of national and international, and international signs are taken from article 15, paragraph (2) of the ICCPR (International Covenant on Civil Political Rights).

In line with the principle of legality of formal balance and sniper, the concept also confirms the balance the elements of a formal legal fight and sniper in determining whether there is a criminal offence. Affirmation of limitation sense about what is a criminal act, formulated in draft article 11 (2004, s. d 2008) full reads:

- (1) A criminal offence is the Act of doing or not doing something by legislation declared as prohibited acts and threatened criminal.

(2) To be declared as a criminal offence, other than the prohibited act and threatened by criminal legislation, should also be against the law or contrary to the law society's consciousness.

(3) Any criminal offence is always considered to be against the law, unless there is a reason truth.

The formulation of the General provisions of the understanding of the crime and the elements of affirmation against the law of nature of the sniper above, noteworthy as a new development because such conditions do not exist in the Criminal Code (WVS).

According to Moeljatno (1983: 153), that at the time discussed the notion of Criminal deeds, has proposed that in those terms do not include accountability. Criminal act only refers to the prohibited and threatened works with a criminal. If the person who committed the criminal act and then proceeded, as threatened, it depends on the question of whether in doing this he has criminal misconduct, because the principle of accountability in the criminal law is: not everybody is liable if there are no errors (Geen straf without schuld; Actus non facit reum nisi mens sit rea).

In the Draft Criminal Code are not mentioned expressly, a criminal act which is a criminal act Corporation. In article 50 of the Penal Code Bill said: "the actions included in the scope of its business as provided in the articles of association or other terms that apply to corporations concerned." However, there are a number of articles in the Penal Code Bill expressly mentions that corporations as perpetrators of criminal acts, such as some of the sections below:

Article 644; (1) are convicted with imprisonment of no longer than two (2) years or a maximum fine of Category III:

- a. the creditor who accepts the offer of the peace in court hearings since the approval has been held by the debtor or by a third party and the creditor asking for a special benefit; or
- b. Debtor who accept an offer of peace in a court hearing because the approval has been held by the creditor or by a third party and the debtor requesting a special advantage.

(2) If the debtor is a corporation, the Penal Code referred to in paragraph (1) was to the Board or Commissioner who held a consent referred to in subsection (1) letter b.

Article 737; Every citizen of Indonesia and/or corporate Indonesia, which is outside the territory of the Republic of Indonesia that provides help, opportunity, means or information to the criminal theft not money are convicted with the same crime as stipulated in article 735.

After browse Bill book II of the Criminal Code in its entirety, found only two kinds of criminal acts in which the culprit is the Corporation. There are also several criminal acts that did not mention corporations, but the culprit was the Board or Commissioner. Not so with his mention expressly other types of crime which is a corporate crime, the application of corporate liability is not easy even tend to be very limited.

However, in another article asserted that a person includes a corporation. Thus, each criminal offence may be subject to liability of corporations of origin meet the elements as mentioned in chapter II sub chapter 2, regardless of the type of crime. Thus, the type of crime that may be subject to criminal liability of corporations.

3. Corporate Criminal Sanctions according to the draft Bill of the Criminal Code

After getting an overview of the principal crime, the kind of crime that the culprit was the Corporation as well as the responsible party in a corporate criminal act done, then I need to know the type of criminal sanctions can be meted out to the Corporation.

The bill of the Criminal Code says that criminal sanctions can be dropped to the Corporation only subject to criminal fines. But the statements about this type of subject matter to criminal corporations is only loaded in the explanation of the Draft Criminal Code, not in the Trunk of the body. Although the subject matter is only a criminal penalty, but the threat of sanctions more severe than the maximum of the individual.

The maximum fine for corporations, the next highest categories as follows: "the criminal fine of at most for the corporations who do the crime are threatened with imprisonment of no longer than seven years up to 15 (fifteen) years is a fine Category V, that is Rp. 2,000 300,000,000 (three hundred million dollars), while the criminal to death, life imprisonment, or imprisonment of no longer than 20 (twenty) years is a fine Category VI, that is Rp. 3.000.000.000.00 (three billion dollars)."

In addition to the maximum fine, has also set minimum fines for corporations, namely a fine of Category IV Rp 75.00.000 rupiah (seventy-five million rupiah). Draft Criminal Code has also been anticipating when the Corporation is unable to pay the criminal sanctions fines, then the sanctions in Exchange for a replacement in the form of criminal revocation or dissolution of the Corporation's business.

In addition to criminal fines, against the Corporation may be subject to additional criminal sanctions, i.e. either all rights acquired Corporation, such as the right to perform certain activities in the field of business. Who asked for accountability for crimes committed by the Corporation?

Formulation of Corporate Criminal Liability on the basis of other laws in Indonesia

Corporate criminal liability is not a new thing in Indonesia. Various laws have recognized and set it. The laws in question are:

1. Act No. 23 of 1997 on environmental management

This legislation stated that the perpetrators of criminal acts in the field of environment are those individuals and/or groups, and/or legal entities. Criminal charges and criminal sanctions as well as the actions of conduct was dropped, both of a legal entity, the company's unions, foundations or other organizations as well as those who gave the order to conduct the criminal act or act as leaders in action or against both.

If a criminal act done by or on behalf of a legal entity, company, Corporation, Foundation or other organization, and is done by people, either on the basis of the working relationship or other relationship-based, acting within the legal entities, unions, foundations or other organizations, criminal charges and criminal sanctions imposed against those who gave the order or who acts as a leader without considering whether such persons, good working relationships and based on other relationship, do the crime by themselves or together.

If the demands were made to the legal entity, company, Corporation, Foundation or other organization, calls to surrender and call letters were addressed to the Executive Board at their residence, or in place of the Board doing the work that remains.

If the demands were made to the legal entity, company, Corporation, Foundation or other organization, which at the time the prosecution is represented by instead of the Board, the judge may order that the Board is facing himself in court. When a criminal act done by or on behalf of a legal entity, company, Corporation, Foundation or other organization, the threat of criminal penalties heavy by a third.

Criminal sanctions that may be imposed in addition to the provisions referred to in The criminal law criminal law and this law, against the perpetrators of the criminal act of the environment can also be punishable conduct include: forfeiture of the profits gained from criminal acts; and or entirely or partially Closing companies; and/or repair resulting from a criminal offence; and/or Require doing what carelessness without rights; and/or negate what carelessness without rights; and/or put the company under the longest remission in 3 (three) years. Thus, to be declared a criminal act as crime committed by corporations, according to this law, then

- a. Criminal acts must be made by or on behalf of a legal entity, company, Corporation, Foundation or other organization, and is done by people, either on the basis of the working relationship or other relationship-based, acting within the law.
- b. Criminal act committed constitutes a criminal offence in the field of the environment.
- c. criminal charges and criminal sanctions imposed against those who gave the order or who acts as a leader without considering whether such persons, either dance the working relationship or other relationship based, perform criminal acts on their own or together.

2. Act No. 5 of 1997 on Psychotropic

According to the law on psychotropic drugs, which is a corporation is organized groups of people and/or wealth, either a legal entity or not. Crime here is a crime in use; producing and/or use in the production process; distribute psychotropic or import other than for the sake of science; or without the right features, store and/or carrying psychotropic group

If the crime is organized, are convicted by criminal to death or imprisonment for life or imprisonment for 20 (twenty) years and criminal fine of Rp 750.000.000 rupiah (seven hundred fifty million rupiah).

If the criminal offence in article is made by the Corporation, then in addition to the perpetrator of a criminal act, crime to corporations subject to criminal fines of Rp. 5 billion rupiah (five billion rupiah)

The Act is not described the conditions that must be fulfilled in order for the Corporation to criminal responsibility, for example, who was the culprit. Who is responsible for these crimes are criminal in corporate crime, if the sysop, who and on the level and what field?

But in the second Act, the Corporation is also a criminal offence provided for in other laws such as the Act No. 31 of 1999 regarding the eradication of criminal acts of corruption, Act No. 25 of 2003 about the criminal offence of money laundering, Act No. 21 of 2007 about the eradication of criminal acts of trafficking persons, Act No. 44 of 2008 about pornography, and Act No. 35 of 2009 about narcotics.

In the formulation of legislation, in particular for the management of the environment and money laundering laws there are indeed similarities in formulating the elements of corporate criminal liability. For example, about the Actors who do the crime do not have to take care of but anyone who on behalf of or do it for the benefit of the company. It was committed within the scope of the legal entity.

But there is a difference, such as in charge of the criminal. In Act environmental management is the one who ordered or the leader of a legal entity. Other differences are the maximum fines that can be imposed in environmental management is Rp. 5 billion rupiah (five billion dollars), while according to the Penal Code Rp. 2,000 3,000,000,000 (three billion dollars).

In addition, the Act environmental management asserted that the author remains sentenced to criminal even though corporations have been forced to take responsibility for actions of the offender. But in the Draft of the Criminal Code, concerning fixed in criminal the evildoers, is not asserted, so it can be interpreted, actors are no longer accountable criminal acts that he did because criminal liability have been transferred to the Corporation.

IV. Conclusions

The concept of corporate criminal liability consists, the Identification Doctrine, Aggregation Doctrine, Reactive Corporate Fault, type Liability. Management Failure Model, corporate Means Rea Doctrine, Specific Corporate Offenses.

The concept of the seven shared by draft legislation the Criminal Code Indonesia is a type Liability. The outline of the criminal liability of corporations Bill of the Criminal Code was placed on the book I section II which in essence have to meet the following elements:

First item: criminal acts committed by persons acting for and on behalf of the Corporation or in the interest of corporations, on the basis of the working relationship or other relationship, based within the scope of business of the Corporation, either singly or together.

Second element: the Works are included in the scope of its business as provided in the articles of association or other provisions that apply to the Corporation in question.

The third element: the Criminal Liability imposed on the Corporation and/or its administrator. The Corporation's Board of Trustees has restricted all functional position in the organizational structure of the Corporation.

In order to achieve legal certainty about the criminal liability of corporations in Indonesia then recommended to the President and the House of representatives (DPR) to immediately ratify the draft Bill of the Criminal Code and made changes to accommodate such things as follows:

1. The provisions contained in article 52 of the Penal Code Bill should be abolished to avoid the perception of a crime Corporation is a criminal offence that is not serious.
2. Criminal sanctions subject pure not only fines but also imprisonment for administrators who are responsible for these criminal acts in particular crimes committed by corporations.
3. The perpetrators of criminal acts, they should also be held responsible for the criminal and can be sentenced to imprisonment, therefore there needs to be an additional article in the Paragraph 6 part II book I of the Criminal Code, Bill to affirm this.
4. Not just basing on the doctrine of liability and strict liability type but also refers to the doctrines of other more recent and better able to deliver responsibility criminal corporations such as corporate mens rea or specific corporate offenses doctrine.

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LEGAL INSTRUMENT FOR PROTECTION OF GEOGRAPHICAL INDICATION PRODUCT IN INDONESIA

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Abstract

As an archipelago country, Indonesia comprises of a large territory where every region is capable of producing distinctive and characterized products due to its geographical, social, and cultural factors, in addition to its higher quality compared to imported products. In the market, goods with distinct characterization as a result of various geographical locations of production regions is known as Geographical Indication Products. Geographical Indication defines as a characterization that indicates the origin of a product, which includes several influencing factors such as geographical factor, natural factor, human factor or the combination of both factors which eventually contribute to establish a certain distinction and quality upon a product. Several geographical indicated products in Indonesia are widely known to have excellent reputation on the market, namely Delinese tobacco, Temanggung tobacco, Ciancur rice, Muntok white pepper, Lampung black pepper, Kerinci cinnamon, Cilembu cassava, Bandanese nutmeg, Proboliggo sweet mango, Balinese Kintamani coffee, Kalosi coffee, Papuan matoa, etc. Those are several richness of goods from certain regions in Indonesia widely known for their characterization. Characterization of goods are resulted by variation of geographic locations of producing regions in Indonesia. These goods possess high quality and high economic value. Consequently, certain instruments are required to provide protection upon the regions producing those goods against the act of counterfeiting.

Keyword: Law –Geographical Indication

I. Introduction

Globalization and global trade has shattered regulation bulkheads which was perceived as a constraint in distributing these products from one country to another. Ready or not, every state member of World Trade Organization (WTO) is obliged to open access of other states' products, including Indonesia as a WTO member.

Opening of access upon similar products from other states will potentially cause disadvantage to manufacturer because the offered price will be more convenient compared to local products, such as agricultural products, which are currently are overflowing markets in Indonesia.

Indonesia as an archipelago country has a wide territory, where every region is capable of producing distinctive and characterized goods due to geographical, social and cultural factors with a better quality compared to imported goods. Several specific products to be known with good reputation in the market are namely Delinese tobacco, Kerinci cinnamon, Cilembu cassava, Bandanese nutmeg, Proboliggo sweet mango, Balinese Kintamani coffee, Kalosi coffee, Papuan matoa, etc. Those are parts of the richness of products from certain regions in Indonesia, widely known to their characterization.

In global market, a good possesses a high economic value when its character, quality and consistency is properly maintained by the producing region as a differentiation from other similar goods. Goods with distinctive characterization produced by a certain region is defined as Geographical Indication (GI).

Geographic Indication Product actually has the potential to be developed in Asian countries such as Indonesia. Indonesian region is widely known as the region to produce

tropical products in the sectors of forestry, plantation, and agriculture, with distinct characters and taste, influenced by the factor of Geographic Indication. In several developed countries, Geographical Indication has contributed significantly in increasing the standard of producing community's livelihood, whose economic situation is threatened of becoming poor, due to a far distance from the core of urban area.

Geographical Indication Product as one of high quality good with excellent reputation on the market and possesses high economic value is however prone to counterfeiting infringement by several enterprises or the community in other regions. Consequently, certain instrument is required to provide protection upon Geographical indicated products.

Instrument of Geographical Indication product is aimed to protect the characterization of products produced by certain regions from counterfeiting infringement or improper utilization, in addition providing opportunity and protection towards the community who produced the characterized products to gain maximum benefits and to provide warranty of product's quality for the consumer.

II. Definition of Geographical Indication Product (GI)

Geographical Indication is a geografic term used in regards upon a product which emphasizes:

1. Origin
2. Quality or characters of product
3. Quality or characters influenced by geographic character or the people of its origin.

Miranda Risang Ayu (2006:I) states, Geographical Indication constitutes a brand that is related, utilized or adhered upon the wrapping of a product and aims to emphasize the origin where the product is produced. The origin of good suggests the quality of the good's unique value in the minds of its community, especially to the consumer, who knows the region producing the product has its own sepecial capability to produce a distinct product.

In Article 1 clause (I) of Government Regulation No. 51 Year 2007 (PP No. 51/2007) concerning Geographic Indication, states Geographic Indication is a marker that emphasizes the origin of a product, which caused by geographical factor including natural factor, human factor or combination of those two factors result in providing certain characters and quality upon the resulted product.

Geographical Indication in Article 22 clause (1) of TRIP agreement states that, *Geographical indications are, for the purpose of this Agreement, indications which identify a goods as originating in the territory of a Member, or a region or locality in that territory , where a given quality, reputation or the characteristic of the good is essentially attributable to its geographical origin".*

"...Geographical indication marks a product is originated from a territorial region of member states or from a certain region or local area within the territory of the country provide a quality, reputation and other specific characters of those goods and essentially attributes to its geographical origin.

Saidin (2003:286) states on the provision of Article 22 clause (1), TRIPs Agreement is defined as the origin of a good (which also includes services) which also attributed with reputation, character and quality in relations with the area and is juridically protected. For instance, the quality of Malang apple is attributed to geographical region of Malang (as a region with mild temperature and is suitable for apple plantation).

Geographical indication product refers to the good produced based on geographical factor which includes natural factor, human factor or combination of those two factors which

provide certain characterization and quality upon the produced good in a differentiation with similar good produced by other region with a high economic value.

Coverage of Geographical Indication:

Coverage of Geographical Indication based on Article 2 clause (2) of Government Regulation No. 41 Year 2007 (PP No. 51/2008) concerning Geographical Indication includes:

1. Agricultural products
2. Refined products
3. Handicraft goods
4. Other goods

Other goods refer to raw materials and/or refined goods result from agricultural goods or mining materials.

III. Legal Instrument for Protection of Geographical Indication in Indonesia

Exclusive right of GI protection upon a good is provided to the community as opposed to a certain individual or enterprises. Goods with excellent reputation has the potential to be granted with Geographical Indication protection.

Requests of legal protection upon GI by parties who are not from the originating region indicated should be rejected by the state. This is specifically defined in Article 22 clause (3) of TRIPs agreement, *"A Members shall, ex officio if its legislation so permits or at the request of an interested party, refuse or invalidate the registration of the trade mark which contains or consists of a geographical indication with respect to goods not originating in the territory indicated, if use of indication in the trademark for such goods in that Member is of such a nature as to mislead the public as to the true place of origin"*.

The purpose for protection of Geographical Indication according to Abdul R. Saliman.et.al (2005:153) is to protect goods as an marker of the originated region due to several distinctive factors only possessed by the specific region. This factor may caused by natural condition, human, or combination of both with certain characterization and quality upon the produced goods.

The purpose of protection upon Geographical Indication according to Abdul R. Saliman.et.al (2005:153) is to conserve goods as an attribute to its originated region due to several distinctive factors only accustomed to a specific region. These factors are derived from natural condition, human factor, or combination of both with certain quality and characters attributed to the produced goods.

In a national scale, Geographical Indication is regulated in several following regulations:

1. Article 56 of Law No. 2001 concerning Branding (Law of Branding) which states:
 - a. Clause (1) Geographical Indication is conserved as an attribute that indicates the originated region of goods, due to geographical factors which include natural factor, human factor or combination of both factors which provide certain characterization and quality upon the resulted goods.
 - b. Clause (2) of Geographical Indication is to be granted with protection after its requests being registered by:
 1. Organization representing the region which produces the concerned goods, namely:
 - a. Party to produce natural goods;
 - b. Producer of agricultural goods;

- c. Handicraft makers or industrial products;
- d. Merchants who sell those goods.
- 2. Authorized organization,
- 3. Consumer of the concerned goods.

Organization representing the community of the region where the goods are originated from refers to the authorized organization to register the geographical indication and the organization constitutes Government organization or other official organization such as cooperative or association.

- 2. Article 24 of Law No. 2004 concerning Plantation (Law of Plantation) states:
 - a. Clause (1) of geographical region to produce specific plantation products are protected with Geographical Indication.
 - b. Clause (2) of Geographical indication region that has been granted with protection is not allowed to be converted.

It is generally said that Law of Branding is regulating the procedure of branding registration and provision of Geographical Indication, whereas Law of Geographical in its relations with specific taste is produced by plantation products.

The difference between protection of Geographical Indication and branding is that protection of Geographical Indication constitutes a communal rights and to be granted to community groups, whereas branding constitute individual rights provided to a person or enterprises.

- 3. Government Regulation No. 51 Yar 2007 concerning Geographical Indication, which constitutes implementing regulation of Article 56 clause (9) of Law of Branding. Protection of Geographical Indication is recognized and protected internationally in the Article 22 (clause 2) of TRIPs agreement, which states:

"In respect of geographical indications, Members shall provide the legal means for interested parties to prevent:

- (a) the use of any means in the designations or presentation of a good that indicates or suggests that the good in question originates in a geographical area other than the true place of origin in a manner which misleads the public as to the geographical origin of the goods".*

"... Members are required to provide legal aspect for the concerned parties to prevent funding solicitation or a claim that states certain goods are originated from a different geographical region which might mislead public as to the geographical origin of the goods."

- (b) Any use which constitutes an act of unfair competition within the meaning of article 10 bis of the Paris Convention (1967)".*

"... Those provisions are meant to prevent the occurrence of unfair competition in the definition of Article 10 bis Paris Convention (1967).

IV. Benefits of Protection of Geographical Indication

There are several benefits of Protection of Geographical Indication according to Riyaldi (2007:3), which are:

- 1. For the manufacturer, benefits of Geographical Indication from the economic side are:
 - a. To prevent the conversion of the authorization of utilization rights of goods from local community to other parties,

- b. To maximize additional value of goods to local community,
 - c. To provide protection from counterfeiting infringement,
 - d. To improve the marketing of goods,
 - e. To improve the employment availability,
 - f. To support the development of agro-tourism,
 - g. To ensure the sustainability of enterprises,
 - h. To accelerate regional development,
 - i. To strengthen regional economy,
 - j. To improve public welfare.
2. For the consumer, benefits of Geographical Indication are:
- a. To ensure the quality of goods meet with consumer's expectation toward Geographical Indication.
 - b. To provide legal warranty for the consumer.
3. From ecological aspect, benefits of Geographical Indication are:
- a. To maintain and to preserve the nature,
 - b. To improve regional reputation,
 - c. To maintain the biodiversity.
4. From the socio-cultural aspect, benefits of Geographical Indication are:
- a. To accelerate the relations among gardeners,
 - b. To improve the regional dynamics,
 - c. To preserve cultural custom, knowledge and local wisdom of community
5. From the legal aspect, benefit of Geographical Indication is to provide protection and legal assurance for the manufacturer.
- I Wayan Angsriawan (2007:3) state the following benefits of Geographical Indication:
1. Benefits for the manufacturer are:
- a. To provide higher additional value,
 - b. Constitutes a collaborative effort to realize a dynamic Subak Abian
 - c. as a mean of promotion,
 - d. To improve the production of characterized goods.
2. Benefits of Geographical Indication for the consumer are:
- a. Better quality of food,
 - b. Detailed origin of a product is known (traceable product).
 - c. The originality of traditional goods is indicated by taking its relations with local product into account.
3. Benefits of Geographical Indication towards local economy:
- a. To improve regional reputation,
 - b. To maintain preservation, beautification, traditional knowledge and natural resources,
 - c. To support the development of agro-tourism
 - d. To attract other activities related with Geographical Indication,
 - e. To open new employment in local and regional area.
- From the legal aspect, the benefit of Geographical Indication protection is provision of legal certainty for goods manufacturers upon the ownership of Geographical Indication goods. For the consumer, legal protection of Geographical Indication goods will ensure the originality and quality of the indicated goods found in the market.

V. Period of Geographical Indication Protection

Period of Geographical Indication Protection in Law of Branding Article 56 clause (7) states a registered Geographical Indication to be permanently granted with legal protection as long as the character and quality of goods for the basis of its protection are still being used.

Furthermore, timeframe of protection of Geographical Indication is regulated in Article 4 of Government Regulation No. 51 Year 2007 (PP No. 51/2007) which states Geographical Indication is protected as long as the character and quality which constitute basis of its protection are still being used.

VI. Conclusion

Free trade has contributed to a tighter competition in regards of the marketing of manufactured industrial products, as well as agricultural goods. A state should provide legal protection upon goods with high quality and high economic value from counterfeiting acts.

Instrument of legal protection of geographical indication in Indonesia is currently sufficient, as the initial step for the authorized party to apply and register for protection of geographical indication goods which are dispersed throughout Indonesia in order to obtain high economic benefits.

Consequently, an intensive socialization for legal instruments in the regions with the potential to produce geographical indication goods is required, in order for them to be able to obtain legal protection upon their own geographical indication products with the purpose to improve the goods' competitiveness and to provide community welfare in the regions where the geographical indication goods are originated from.

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A HEALTHY BUSINESS COMPETITIONING PARTNERSHIP

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Abstract

To achieve the development goals the Government continually carry out national development based on the practice of Pancasila which covers all aspects of the life of the nation. Government as the highest power organization authorized to redirect and protect the public in the exercise of its activities through the partnership, sometimes business medium/large businesses treat small businesses not as it should be. That means big business did not help the development of small businesses and even the large business partnership is increasingly growing, the partnership merely proves that big companies care about the social environment and small businesses less benefit as purpose partnerships that help the development of small businesses.

Keywords: Healthy, Competition, partnerships

I. Introduction

The Republic of Indonesia is a country based on Pancasila and the 1945 Constitution. As a country that has been independent, aims to carry out national development in order to realize a just and prosperous societies that uneven material and spiritual, in a unitary State of The Republic of Indonesia

To achieve the development goals the Government continually carry out national development based on the practice of Pancasila which covers all aspects of the life of the nation. Government as the highest power organization authorized to redirect and protect the public in the exercise of its activities

The community as the main actors of development potential and an important position in realizing national development goals. Activities of the society and the Government should support each other in one step toward the achievement of a just and prosperous society. With regard to national development goals, development in all field performed with one emphasizing that the development of the field of law and economics.

The principles of economic democracy through the overall activities of the society and the State, which are sectors of the economy who are accommodated by the Constitution as the Foundation of the constitutional business activities in achieving national development objectives, as well as the commitment of the nation as well as the philosophy of partnership for trade. Although the philosophy of partnership so ideal, but when economic growth is uneven, then it will cause the distance (social inequality) between the strong-rich with a weak little one. This imbalance causes the position of bargaining (bargaining position) is unbalanced and thus created a relationship that gave birth to the actions that make use of the dominant position.

To address social inequalities, as well as giving legal protection to the perpetrators, the Government established the small business:

1. Act No. 9 of 1995 concerning small business
2. Act No. 5 of 1999 concerning the prohibition of Monopoly and competition of unhealthy Businesses

3. Government Regulation (PP) No. 44 in 1997 about the Partnership
4. Government Regulation No. 32 in 1988 about the construction and development of small business.

The groundbreaking partnership between entrepreneurs with small businesses with the term "adopted child" is based on the philosophy of family and hold on to the principle of mutual benefit. To encourage economic growth and the creation of equitable development through the expansion of employment and opportunity seeking. Although the crisis hit Indonesia since 1997, proven small business sector could survive at least not roll the mat, even many take advantage of the economic crisis. Many farmers, clove and brown shrimp pond suddenly rich suddenly due to a rebound in exports value because the value of the dollar rise. At a time when big businesses decide for reasons of employment employees' efficiency, even small businesses can accommodate a lot of labor. Although such partnership between small business and big business, medium business still encountered obstacles in its implementation.

Through the partnership, sometimes business medium/large businesses treat small businesses not as it should be. That means big business did not help the development of small businesses and even the large business partnership is increasingly growing, the partnership merely proves that big companies care about the social environment and small businesses less benefit as purpose partnerships that help the development of small businesses. Medium/large business enterprises as partners the Builder has not been fully performed his obligations properly. There is a partnership where small supplying part of the needs of a medium/large businesses such as shops. In these partnerships, small businesses often are not aware of their significance. Having confirmed that the payment must be done in cash each time small businesses supplying goods. But in fact the business medium/large businesses pay small businesses after the goods sold or paid after one or two times the supply of goods, when payments are late yet again so that small businesses had difficulty arranging capital is indeed a bit.

Through the partnership agreement can be created that cause entrepreneurs medium/large enterprise mastered a particular effort to monopolize/small business difficult to enter such business or may happen to a group of entrepreneurs partner for control of business ranging from upstream to downstream as monopolistic practices of the new order regime.

Based on the results of discussions late last year, economic experts in Makassar (dawn, December 31, 2002) conclude that small businesses are having problems in the field of capital and licensing. In the field of licensing small businessmen feel hampered by red tape many doors that allow the existence of wild charges. Whereas in the field of capital, the bank as lender and financing institutions the non-bank small business less favorably. They feel the need to simplify the system of credit. The problems faced by small businesses because of the presumption that small and medium enterprises (SMEs) lack a promising business prospects, which were caused by the company's management and low culture of businessmen who are still traditional thought pattern.

The success of economic development by itself raise the aspirations of the community in this endeavor. Various challenges and Competition appear. Globalization makes borders a country increasingly diminished, making the scene a Competition in the field of business

is getting tight. Economic globalization, and information technology bring rapid change, and simultaneous. Therefore, the ability to identify the types of businesses and potential entrepreneurs efficiently is a challenge for trade, especially after Indonesia entered the era of free trade is loaded with competition.

To be able to achieve democracy in the corporate world, every citizen of the recommended That were given the same opportunity to participation in the production process and marketing of the goods or services in a healthy business climate, so as not to cause the concentration of market power in a particular business group only. To realize a healthy business, on 5 March 1999, the Government issued law number 5 of 1999 concerning the prohibition of Monopoly and competition of Enterprises. With this Act the application of democratic principles to the market economy are expected to materialize, considering this reform in the era of the rule of law continue to be fought.

Antitrust laws are like a fresh breeze that blows in the Reformation period shortly after the fascist new order regime. Monopoly and competition of unhealthy businesses can occur in a business partnership, when and where are the trend for businessmen doing dishonest competition can do to win business competition is not healthy.

II. Literature review

The partnership is a collaboration between small business and medium business and large enterprise or by observing the principles of mutual needs, mutual strengthening and mutual benefit based on Government Regulation No. 44 in 1977 about the partnership. By sticking to the principle of interdependence and mutual benefit, the partnership may provide the solution of inequality-social inequality such as event no chance of trying and inequality of income.

The partnership between small business and big business, medium business is the efforts made by the Government to foster and develop a small business so that small businesses can strengthen itself into a tough and independent efforts and can develop into a great effort.

Mohammad Jafar Hafsah, (2000: 10) suggests that:

Small business is the people's economic activities small-scale having net worth at most Rp. 200 million excluding land and buildings, places of business or Ade The result annual sales top \$ 1 billion. While the secondary businesses are economic activities which have the net worth or annual sales results greater than net worth and results of annual sales of small businesses.

Kansil, CST. (1997: 189) outlines the criteria for small businesses:

1. have the most net worth Rp. 200 million excluding land and buildings
2. Have annual sales results at most 1 billion
3. the property of a citizen of Indonesia
4. Stand up or send it is not a subsidiary or branch of the company.

Based on PP No. 46 of 1997 concerning Partnership confirmed that partnership is implemented by pattern Inti-Plasma, Sub-contracting, the General Trade, Franchise, And Agency.

The pattern of the core plasma is the relationship of partnership between small business and medium business or a large enterprise, in which medium or large business

enterprises act as a nucleus and small businesses as the plasma. The company carries out construction of the core of the provision of the means of production, technical guidance and marketing of produce. While the plasma companies meet the needs of the company in accordance with the agreement

Mohammad Jafar Hafsah, [2000: 69] suggested that the primacy of core plasma patterns are:

- a. The plasma core Partnerships benefit mutual between large or medium entrepreneurs as core with small entrepreneurs as plasma through large or medium-sized entrepreneur gave the construction and provision of the means of production, guidance, processing and marketing. This means a big businessman has divided the business risks and opportunities with small entrepreneurs as plasma. Therefore, through the core of the plasma model will be created by interdependence and mutual benefit.
- b. Core plasma Partnership can act as empowering young entrepreneurs in technology, capital, Institution, etc.
- c. Small entrepreneurs who mentored was able to able to meet the scale of the economy so as to achieve efficiency.
- d. In partnership with core plasma in large or medium entrepreneurs have a wider market, so that it can develop commodity, has the superiority and able to compete in national and international markets.
- e. Plasma core partnership Success can become an attraction for large or medium entrepreneurs to build new partnerships.
- f. Partnership with the growth of the core plasma will grow new economic centers, as well as an equitable distribution so as to prevent the social gap.

The pattern of subcontracting relationship is a partnership between big business and small business or medium, in which small enterprises producing components that required great effort as part of its production. This partnership has the advantage that it can encourage technology transfer, capital, including ensuring product marketing Partner Company. This is in accordance with the results of the research Watanabe 1983 (Moh Jafar Hafsah, 2000: 73) outlines that:

Japan's experience proved the success of the sub contract is a pattern transfer technology, capital and skills in the industry. This success occurred in the auto industry. Toyota is one of the industry in Japan has managed to develop the industry by implementing the pattern of sub contract to manufacture components automotive to medium companies as well as small Corporation in Japan. Erna in the results of his research in 1994 found some shortcomings in subcontracting partnership pattern air Subcontracting relationships often isolates the small producers as trend subcontracting on one form of relationship of monopoly, especially Ni The Precision of raw materials and marketing, i.e. the occurrence of the price of the goods, product, control the payment system that is often too late and often occurs as a symptom of the exploitation of the energy to chase the target production.

Research on the pattern of subcontracting the above done in Pekalongan batik industry. The existence of the fact above, the construction of the pattern of subcontracting is urgently needed by the Government in order to protect small businesses

General trade patterns is the relationship between small businesses and medium enterprises or enterprises of Market produced by small businesses or small businesses supplying the needs required by the business of medium and large enterprises as partners.

Partnership is similar to a regular trade relations between sellers and buyers because of corporate partners to market the partnership object and therefore also this partnership requires a large Fund, 8 for each party to finance themselves and their respective businesses.

The pattern of the franchise is a partnership in which the giver [great effort] gives the usage license, trademark and distribution channels the company a franchise to a recipient [small or medium-sized businesses] with the help of management guidance. Advantages of franchising the franchising recipients can obtain source of funds as well as conserve funds and expand the network, while the disadvantage was the recipient of a huge franchise depends on franchise owners. Examples of McDonald, Kentucky, Texas, Coca cola and others.

The pattern of the Agency is a partnership in which small businesses are given special rights to market goods and services business medium/large businesses. In this pattern of medium/large business enterprise responsible for goods and services. Small businesses are responsible for finding customers.

The sense of competition and antitrust Effort not healthy

According to the General provisions of article (1) UUAM confirmed that the monopoly is control of the manufacturing and or marketing of goods and services or for the use of the service by a single performer or a group of businessmen. On paragraph (2) confirmed that the practice is centralizing economic power monopoly by one or more perpetrators attempt that resulted in the acquisition of manufacturing and or marketing of goods and or services giving rise to particular business competition and can be detrimental to the public interest.

The concentration of economic power monopoly is founded on a person or a specific group of people just so the other businessmen who usually more leman could not compete. The concentration of economic power in a particular person's deeds that lead to unhealthy competition because the monopoly removes other people's opportunities for taking part and this opportunity is used to the greatest possible advantage for the sake of dredge the bags themselves.

Implicitly, the Constitution also recognizes the existence of a form of monopoly control of sectors that ruled his life. It is realized from the control of the State-Owned Enterprises over a specific area. For example, electrical control of Pertamina PLN'S monopoly on oil and gas, PT. Railroad controlled the railways, and so on. The monopoly of the State as set forth in article 41 Constitution was an exception from UUAM. The monopoly of the State is aimed at implementing the legislation.

The Purpose of Antitrust Laws (UUAM):

1. Safeguarding the public interest and increase the economic efficient
2. Cultivate a conducive business climate
3. Prevent monopoly or practice unhealthy business competition
4. Create the effectiveness and efficiency in business activities

Based on general provisions article 1 paragraph (6) UUAM, confirmed that business Competition is unhealthy competition between businessmen in the exercise of the activities

of manufacturing and or marketing of goods and services is carried out by means of a dishonest or unlawful or inhibit competition efforts.

Indicators of unhealthy business competition according to the above article is how dishonest, against the law and impede competition efforts. It may also be an indicator of a healthy business competition by means of elaborate in a ' contrary. Honest competition is a competition conducted in accordance with the applicable rules, not cheating or lying so as not to harm others. In tort are met when the subject of legal action contrary to the obligations and or regulations as well as violating the rights of others that result in losses, while the Covenant does not harm others are agreements or trade activities in partnership based on the principle of interdependence and mutual benefit in achieving the goals of the business.

Through government partnerships foster a business climate in the aspect of the competition as set forth in Act No. 9 of 1995 article 6 paragraph (1) and policies for: :

1. enhance cooperation among small businesses in the form of cooperatives, associations, and community groups to strengthen the bargaining position of small business
2. prevent the formation of market structures that can bear the unfair competition in the form of build oligopoly, monopoly, and monopoly to the detriment of small business
3. Prevent the occurrence of market domination and the centralization of efforts by individuals or specific groups to the detriment of small businesses.

In addition to the readiness of the Government through other legislation/policy, employers and the community needs to intervene could encourage and promote training activities to improve the quality of human resources (small) changing dynamically according to the development progress

III. Result of the Reseach

Based on research results, this section will be described implementation of business competition on two private companies, namely PT Sari Achieve Major Flour Mills and PT Hadji Kalla.

1. Thepartnership agreement of PT Sari Main Flour Mills Achieve

PT. Autonomy is one of the major companies in Makassar that are in the process of its production partner with some of the smaller companies, companies like several companies of the expedition.

Partnering PT. Achieve with the company Malkatek Company in an area of convection based on agreement. Rights and obligations born of that agreement is the company Malkatek provides bags of flour in accordance with quality volume that has been. Supply bag and thread from the Malkatek conducted a month with payment obligations by PT. Autonomy also conducted monthly by transfer account.

Partnership between PT. Achieve with the company Malkatek when analyzed according to PP. No. 44 in 1997 in accordance with the pattern of sub contract to manufacture goods, business medium/large businesses give help to small businesses the opportunity to work on some production and or other components of the business partners.

Special marketing PT. Autonomy partner with several distributors in Indonesia's eastern region. For the Makassar is the new Fortress and Rice companies. The distributor

agreement, each party has a right and an obligation that is based on the substance of the agreement between PT distributors. Achieve with the distributor.

Distributors obliged to sell products (flour) from PT.Brdikari according to his ability. In this case there is no sales targets to be achieved by the distributor because in principle the distributor buys products (flour) from PT. Autonomy. But there is a difference from the usual purchase because of the existence of the agreement the distributor, the distributor's purchase price below the market price and the quality of the goods is assured. The advantages of a distributor is the difference between the purchase price of its principals (PT.Bedikari) and the selling price to the consumer.

Related to pricing (Price fixing) to different distributors with market prices in UUAM not prohibited all such price is a reflection of the existence of marginal cost. When PT. Achieve selling to distributors will no difference in cost when compared to PT. Achieve selling directly to the end consumer because the distributor can immediately pick up the goods at the place and in great numbers. Thus the PT. Achieve no additional cost to the expedition of goods and marketing products assured.

Differences in pricing against similar goods prohibited by article 5 UUAM i.e. when the goods or services for sale there is no difference in cost to the goods/services to the consumer. If the costs incurred by a seller to a consumer with different other consumer, then logically the selling price will certainly be different. Since the PT. Autonomy has been appointed distributor, then that isn't the case competition, PT. Autonomy does not sell products directly to consumers because when this is done, then the PT. Autonomy can be deadly for small businesses that can move in the same field.

Specifications products are sold by distributors is flour with a padlock, Ghatotkacha, mountain, and compass. Although there is no obligation to sell flour products. Autonomy, but the distributor is free to sell other brands of flour. In this case the Finance and Administration Division Manager, (interview, 15 June 2003), States that Distributors who market the product PT. Autonomy can only sell the flour with other brands because of the distributors work instead on behalf of PT. Autonomy but on behalf of the distributors themselves. PT. Autonomy does not know anything about wherever they are the wheat market

The working mechanism of the distributor is acting for herself and gain from the difference between the purchase and sales price. PT. Autonomy does not set the benchmark price in a distributor reselling. Therefore, the distributor is free to sell products (flour) in accordance with the market price.

Analysis of the mechanism of action of distributors according to the provisions of article 4 and article 9 UUAM that build oligopoly agreement criteria and zoning are not met because the distributor, PT. Achieve no emphasis to distributors to sell only wheat marketed products/PT. Autonomy. Because distributors can market other brands of flour, then the Agreement is prohibited (build oligopoly) in article 4 UUAM are not met, since the agreement is prohibited in the Treaty UUAM by businessmen who are jointly performing mastery and production or marketing of goods and or services may result in the occurrence of monopolistic practices and/or unhealthy business competition.

Marketing wheat products. Special autonomy region Makassar is not monopolized by PT. Achieve because there is no barrier for other entrepreneurs to market their production,

such as that conducted by PT. Sari Boga can market the product fluor. Thus there was no violation of the provisions of article 9 UUAM about zoning, because that is prohibited in this article are businessmen making agreements with trade rivals aiming to divide the marketing or market allocation of goods and or services so it can result in the occurrence of monopolistic practices and/or unhealthy business competition.

2. Partnership Agreemen of PT.Hadji Kalla

PT.Hadji Kalla in conducting his business in the field of automotive trade are based on the partnership agreement on the appointment of the dealer (dealer agreement) with PT. Toyota Astra Motor. PT Toyota Astra Motor in the mechanism has partnered with five dealerships in the region of Indonesia. The Dealer in question si:

1. Astra Auto 2000 for Jakarta, Java, Sumatra, and Borneo.
2. New Ratna Motor for Semarang
3. PT.Hadji Kalla to South Sulawesi, central region and the Southeast.
4. Great Auto Mall to the Sumatra portion, and Nusa Tenggara part.
5. PT. Immortal desire for territory in North Sulawesi, Maluku, and Irian Jaya.

In principle the term dealers as distributors. The difference between the two is only on the use of the term which effort. Dealer used in the automotive industry while the distributor used in the field of trade in goods and services. The main task of the dealer is selling goods owned by its principals. Between the principal and the consumer no direct relationship does not even know the consumer. Distributors dealing directly with consumers as well as in running his business acted on his own and profit from the difference between the purchase and sale.

Dealer agreement between PT substance.PT Toyota Astra Motor.Hadji Kalla covers the rights and obligations of the parties, the term of the contract, the validity of the contract, specifications of products that will be sold (brand), after-sales services, the possibility of the appointment of an agent, and things relating to the tort. Analysis of patterns of partnership agreement between PT dealer.Hadji Kalla with PT. Toyota Astra Motor is in accordance with the general pattern of trade due to the collaboration of the parties regarding the marketing, provision of business location or the receipt of supplies from small businesses as business partners. PT.Hadji Kalla as a partner to market the partnership object i.e. car with Toyota brand. The parties in this general pattern of trade partnership must have a huge cost because each Fund itself.

Liability of PT.Hadji Kalla as the dealer is paying an amount of money on purchasing the goods belonging to PT. Toyota Astra Motor and organizes its own expedition of goods he had purchased. Obtained from the obligation is in the form of profits from the difference between the purchase and sale, while the obligation of PT. Toyota Astra Motor is to provide with guaranteed quality, whereas its due is obtaining payment for goods that have been purchased by the dealer.

The contract is valid for six months and will be evaluated at the end of the sixth month. Because the dealer is the spearhead of the sale, the principals in this case PT. Toyota Astra Motor prioritizes working mechanism of professional dealers. The success of the dealer is an advantage of its principals, neither the opposite.

The work contract in this partnership, namely PT.Hadji Kalla authorized to market/sell (Toyota brand cars) in the area of South Sulawesi, Central, and South. This working

relationship is based on an exclusive agreement (exclusive dealer) because there is only one dealer may sell the car brand Toyota, PT.Hadji Kalla. If there are other companies that want to sell cars with Toyota in brand sales.Hadji Kalla, then the company should purchase from PT.Hadji Kalla.

Product specifications and brand sold by PT.Hadji Kalla car brand Toyota is. This type of car is a sedan, a deer, and a truck. PT. Toyota Astra Motor requires to PT.Hadji Kalla to only market cars with Toyota brand in South Sulawesi, central region, and the Southeast. In The Group's PT.Hadji Kalla there is another company that marketed the car with other brands such as:

1. PT. Makassar Kingdom market cars with Daihatsu brand. PT. Makassar Kingdom partnered with PT. Astra Daihatsu
2. PT. The main core of the car market a car brand KIA. PT. Core Main Car partner with PT.KIA Motors International.

Both companies mentioned above have no relationship with PT.Hdji Kalla in terms of marketing the car brand Toyota. Each company have partnered with other companies, just happen to be the two companies including PT.Hadji Kalla Group.

Based on the partnership agreement, PT.Hadji Kalla can open sub dealers in the agreed areas of marketing. Operational terms for dealers by PT.Hadji Kalla called Branch Company. PT.Hadji Kalla Toyota Division for South and Southeast Sulawesi, there are as many as 15 companies. All branches are equipped with show room, workshop, and spare parts for ease of service. The working relationship between PT.Hadji Kalla the company subordinate branches, while between PT.Hadji Kalla with PT. Toyota Astra Motor is coordination, meaning that both have equal employment relationship.

If the agreement between PT.Hadji Kalla with PT. Toyota Astra Motor is analyzed based on UUAM, then there is an indicator of its substance arrangement build oligopoly, zoning, and the agreement is closed. Due to the agreement meet the criteria above, then give rise to monopoly activities in the marketing of goods.

IV. Conclusion

Agreements are build oligopoly if the offender attempts to make agreements with other business actors to do production and mastery or marketing goods and or services may result in a monopoly or competition is not healthy. Treaty of PT. Toyota Astra Motor with PT.Hadji Kalla is build oligopoly because with that agreement simply PT.Hadji Kalla who could sell Toyota cars. With a similarly controlled the marketing of cars with Toyota brand and percentage of market domination in South Sulawesi, Central, and southeastern exceeds 75% as mentioned in article 4 paragraph (2) UUAM.

Zoning prohibited by UUAM due to the existence of the Division/area restrictions to market, may give rise to the existence of a monopoly by certain companies and lead to other entrepreneurs to take part in it. This can also have an impact on consumers because consumers no choice, except if you want to purchase goods outside of the monopoly of the entrepreneur and when it is, the greater the likelihood of greater cost to the detriment of consumers themselves.

The agreement covered the criteria the existence of an agreement made with other businessmen and meet one of the elements in article 15 UUAM. Satisfy these elements, not

required any action of monopoly or unfair competition, but so is proven to meet one of the elements of Article 15 UUAM, then that agreement violates UUAM. This article has a doctrine per Se illegal: any agreement or action that is prohibited, it would be contrary to applicable law regardless of the consequences brought about by such actions, how far the curb market competition or give rise to monopoly.

The items are met by agreement partnership between PT. Toyota Astra Motor and PT.Hadji Kalla: businessmen are prohibited from making agreements with other trade that contains the requirement that the party receiving goods and or services will only supply or not supply the returned goods and or services to a particular party and certain places or on (article 15 paragraph (1) UUAM).

Because there are some criteria of the Treaty as article described above are met, then the partnership agreement between PT. Toyota Astra Motor with PT.Hadji Kalla can result in the monopoly on marketing action car brand Toyota in South Sulawesi, Central, and southeastern, with reference to article 17 UUAM.

Monopoly actions prohibited by article 17 UUAM categorized as Rule of the Treaty or act Reason businessmen are not automatically prohibited. Must be proven first the extent to which such action harms consumers, even though the deeds attributed to him, in fact has been proven. Agreement or the new Act considered unlawful if the agreement or the Act has a negative impact on competition. Until now, the implementation of the partnership by the two big business over with little effort/medium effort in Makassar as not to cause harm to other entrepreneurs, so it does not have a negative impact on business competition.

Partnership agreement between PT.PT Toyota Astra Motor.Hadji Kalla meets the criteria of the Treaty prohibited activities/UUAM such as build oligopoly, zoning, the Treaty is closed, and the activities of the monopoly, but until now has not proved there are parties who feel aggrieved and thus the partnership agreement between PT.PT Toyota Astra Motor.Hadji Kalla did not inhibit competition efforts.

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REFORM AGRARIAN IN THE FRAME OF DEMOCRACY

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Abstract

Agrarian land Resources and The new man will give the greatest possible benefit for life if the rules can be created that enable the mastery and use fair and equitable. Related to it an important determinant factor is the power which would mandate that power or not the mandate. Observing the course of history the nation shows that the period of pre-colonial, colonial, and a period of independence has not obtained a description of the changes that occur in the pattern of the relationship between man and the land (land) assets, the source of power which determines the pattern of utilization of such assets. Problems encountered in the pre-colonial era was not yet found clear information about the relationship between man and the land (the land) and the holders of power because at that time the community has yet to develop such advanced and notes on their lives is still a little bit. The basic agrarian issue is not immediately due to a natural increase of population. Demographic factors also influence the agrarian issue, but the map is not the determining factor. But a decisive, was agrarian politics embraced the ruling regime.

Keywords: Agrarian Reform, Government, Environmental

I. Introduction

Traced in depth about land ownership practices until recently, appear to have not been a lot of changes when compared to the practice of land ownership in the time of colonialism, where disputes and land ownership and land ownership imbalances still colonial heritage. Even Bung Karno (the first President) and his friends in 1960's has pioneered the efforts to put an end to the real form of feudalism, colonialism and imperialism that through land ownership structure rearrangement (land reform). Unfortunately, these efforts are not sustained because of the sudden administration of Bung Karno Stadium ended. If it is described on the leadership, then Bung Karno stadium is known as the populist leader and father of the agrarian politics embraced Marhaen populist, Mr. Soeharto personified as the father of development that could be a loyal follower of smoothing agrarian politics capitalistic.

Agrarian politics embraced the ruling regime administration. During his regime the agrarian politics embraced a capitalistic, authoritarian, and repressive, agrarian structural disputes will continue to occur. Our nation Indonesia must first agree to change our agrarian politics, from the agrarian politics pre-the strong economy (capitalist) into pre-the economy is weak.

If the observed soil mastery system right now, it appears there has been a shift in actors from the landlords in the past Indonesia with reality now. First, the big landlords in colonial companies engaged in various sectors of agrarian and also the intangible indigenous feudal landlords' private (individual). Whereas in the era of "development" in recent years, the landlord of that great became the conical infuse capital in various sectors. The basic agrarian issue is not immediately due to a natural increase of population.

Demographic factors also influence the agrarian issue, but the map is not the deciding factor. Determine, again is the agrarian politics embraced the ruling regime.

All Government and its people seriously prepare yourself, this program will be started. This Program may be run and managed, but may also be executed but not directional. Or maybe even if run will fail miserably. These doubts should not make us retreat again.

The year 2013 is bad for the world and particularly in Indonesia. People in Indonesia at this time and in future to be broken access to needs of clothing, food, Board, and health as a result of the lack of attention of State over the promotion, fulfilment and protection of the rights of farmers, and agrarian reform and renewal of the village, as mandated in the ICARRD Final Declaration (International Conference on Agrarian Reform and Rural Development, the International Conference on agrarian reform and Rural Development) in 2006.

If we look back at the time of the new order Cases land thousands in number. The Database at least 1.753 KPA noted cases of agrarian land disputes or conflict that is structural. That is caused by the use and/or misuse of State power to run the Government; not dispute their citizens that it is individual. In fact in the field could be ten times as much. This agrarian conflict continue to occur without the rightful Government in the efforts to solve them. People continue to fall as victims, while the apparatus that violence always escaped the noose law.

Agrarian land resources are property rights controlled until the end of the verse (dead). However, the conditions of land in a mess, Indonesia increased problems from time to time. Small people are increasingly losing access to land ownership. On the other hand, the control of assets by other Nations makes us slaves in our own country. The Government had announced it would pledge programs Reform Agrarian Nationwide starting this year, and according to the author it is good news for such a long time never preached, yet it is laden with public Hanky-Panky because until now there has been no signs of reform agrarian.

Whereas reform agrarian is the most appropriate answer. The core of the reform agrarian is land reform rearrangement, structure of land ownership became more social justice. Land reform, the poor through, especially the peasants whose lives depend on the cultivation of land, certain landholdings will get access. The term land reform phobias should be immediately terminated. In the past the scary spectra land reform issues due to the negative stigma of the regime is indeed anti-land reform, but currently land reform is a must. The country must exert all our ability to help the people of beneficiaries with various agrarian reform convenience and access. In summary, reform agrarian is land reform accompanied by ancillary programs. According to the terms of the national land Agency, reform agrarian is land reform plus access to the reform. Citing the opinion of Noer Fauzi as former Chairman of the Consortium for agrarian reform, it still had to reckon with the power of resistance of the agrarian antireform. Any nation which is now forward, always starts with the implementation of reform agrarian in early phase development of the nation. Reform agrarian is not ideological issues "left" or "right" or "Center".

We appreciate what has been and is being done by the national land Agency, through Regulation No. 10 in 2006 was commissioned to carry out the reform agrarian in formulating the initial concepts, strategies, and models of reform agrarian. However, reform agrarian is

a large agenda of cross-sector and cross-institutional interests that it took can also bridge the various interests and sectors. Ideally, reform agrarian that led the President through a special involving many parties who have the capacity and interest in line.

II. Modern legal thinking on agrarian reform

The Phenomenon agrarian enclosing phenomenon we now triggered by negligence against State law claims local law on agrarian and resources natural resources showed the regime thought the law vary. Further examination showed that the Western legal categories imposed by arbitrarily to the context of Indonesia, were derived from the tradition of modern legal thinking that flows strongly and influenced the thinking of European law.

Modern law in principle believe that strength ratio applies universally and becomes the main tool is the discovery of the truth is universal. These beliefs reject the view of the law of nature that the truth can also be reached through subjectivity, including adequate moral choices. The principles of rationality of modern law that refers to or sourced from Western knowledge methodologies adopted almost the entirety of the social context of Western society. Therefore, in his birthplace, modern law not so give rise to conflicts of values. The concept of codification, for example, appears to be completely compatible relationship between the interests of local community social norms with state law.

According to Soetandyo Wignjosoebroto (2006: 21) that in its history in Europe, especially France, the codification of the laws on the substance and its essence does not vary much with local norms. When Napoleon instituted the third book of the law at the beginning of the 19th century in France, for example, the content of the actual third codification is none other than the recording back to social norms which have been de facto valid and embraced by local communities in the country. In that case, the French law gives a special place to social pluralism that existed in the country. State law does not become a stumbling block to local legal and orderly instead, local legal support and even the content of State law.

Thought to be a new, modern law of confidence appeared in a number of its application in other lands, including the occupied country. In Germany, there was serious resistance from a number of scientists that Germany's law is often known as the history (Historical Jurisprudence). Karl von Savigny (Purnadi Chaidir Purbacaraka and Ali, 1990: 21-22) stated that the rejection of the proposed thesis proponent a very well-known up to now, "das recht nicht gemacht wird, es ist und wird mit dem volke (the law was not created, but rather exist and grow with the people, the people or the community)". The main thought of Savigny and his followers, contain three basic things: first, the law was found, not made. The law in fact growth is a process of unconscious and organists, the regulations are not more important than habit (custom); Second, the law began to grow as the legal relations which are already understood in primitive societies toward a more complex law in modern civilization, causing people's legal awareness could no longer manifested directly but is represented by a law degree who formulated the principles of law technically. But the Law remains a public awareness tool that gives shape to the raw materials provided by the community. The formation of legislation is the last level and therefore the law degree relative is a means of forming a law is more important than legislation. Third, the laws don't have power here is universal. Each nation develop its own ruling habits as they do in the

field of language, mannerisms and its Constitution. In this case, Savigny believes *volksgeist* (souls of the) people's law itself in incarnating.

In the context of Indonesia, a model of the codification of the Netherlands into the legal system of the Netherlands East Indies, for three of the criminal, civil and commercial. The debate arose when the colonial Government intended to apply the codification of European law to all the residents in Indonesia. The Group supported the idea that Utrecht. While a group of Leiden represented van Vollenhoven became supporters of the existence of customary law and to this day is remembered as the father of customary law. In response to the efforts of the implementation regulations codified the colonial natives, van Vollenhoven expressed *geen juristenrecht voor de Indonesians* (Satjipto Rahardjo, 2004: 26-27). The law for the people of Indonesia are a matter of inner soul or Indonesia. Thus, the law which is most suitable for people of Indonesia is their own law, in this case the customary law that has been their behavior animates as Indonesia. The idea of dualism was received until now and morally customarily retained as the idea in favor of Indonesia.

Institutionally, the colonial Government was likely to allow plurality of governance structure based on local institutional models. Through the IGO (*Inlandshe Ordonantie*), *Staatsblad* 1906 No. 83, the Government of Netherlands recognize Villages in Java and Madura and IGOB (*Inlandshe Ordonantie Biutengewsten*) *Staatsblad* No. 490, which recognizes indigenous governance structures in ten regions outside of Java-Madura. Therefore, in the colonial era, the Netherlands Government does not attempt to create a new structure for the villagers but giving political recognition to the indigenous governance structures in rural areas (Zakaria, 2000).

In the context of agrarian, promotion of Western law incarnate in certificate in land unreachable by customary laws. *Domein Verklaring* or statement of State land that implement Manado Agrarische with Agrarische Wet in 1870 and the Bosch Ordonantie (Implementing Rules Of Forestry) in 1920, displacing the common law does not have a formal proof, and showed a real colonial character; the recognition of customary law was part of an effort to preserve the indigenous peoples did not have the opportunity and the chance to claim equal rights, as enshrined in the spirit of the law. Thus, on the lands of indigenous peoples, Western law liberally applied because the areas have been designated as the early state. Traditional structures were recognized but at once exploited for the benefit of the colonial, where the native structure is pointing to the ingenuity of advanced political because of the strength of colonial control of incoming melt away into the recesses of the traditional observance of the custom niche to their elders (Zakaria, 2000, McCarthy, 2001).

III. Land ownership structures imbalances

Land and water is a vital necessity for survival of human life, so the system control against both these sources to be very strategic. At the time of Feudalism, for example, the main agrarian resources is soil. In other words, the land is the source of major economies, where agriculture and surplus farm owned and taken by landlords and few will stay at the freeing of slaves or farmers. The King and the nobility was a large landowner who has rights over agricultural work and is served by slavery.

The structure of land ownership imbalances which are very wide, especially in agricultural societies, tend to make the practice of political economy and social relations that are oppressive and exploitative. Therefore the Nations of the world saw an attempt to immediately leave the civilization of feudalism which, in addition to full of injustice and oppression, no longer provide the basis for a nation to be more forward and prosper.

Realignment of the structure of agrarian was then known as Reform Agrarian. This is done by Europe, America, Japan, Korea, China, Russia (at the time of the Soviet Union), South Africa, and Cuba and is now being implemented with heavily in Venezuela and Bolivia. Reform agrarian in developed nations proved to be a prerequisite for the success of their industrialization. In other words, reform agrarian should be seen as a nation to get a more advanced norm. So it is with Indonesia. The founders of this nation had realized that the structure of colonial capitalism who colluded with the native structure is that feudalism contrary to the ideals of Indonesia's independence. Since the independence, the steps to setup the agrarian structure has been done.

Through Act No. 13 of 1946, the Government waives the rights of specials owned the village elite. Through the ACT of (emergency) number 13 in 1948, the Government also abolished the "conversion right" from the sugar cane companies which were in the two sultanates of Yogyakarta and Solo, and their land distributed to farmers. (Selo Soemardjan, 1982: 12).

When compared to other countries, then the question of how the Land Reform in Indonesia? In 1948 it was also starting to form a State Committee to develop thinking and preparing for the formulation of new legislation in the field of agrarian, to replace the colonial Agrarian ACT of 1870. The effort to formulate agrarian legislation eventually managed to do. There are at least 3 statute relating to the agrarian reform Act No. 5 of 1960 (BAL), Act No. 56/1960 of the Designation of agricultural land area and number 2 in 1960 about the agreement for the results (Farmland).

The emergence of land policy at that time was a reflection of the construction of rural policy. During this period of development in rural areas is more aimed at the democratization of land, leading to the transformation of rural communities as a whole. That means more land policies stressed to setup the structure of land ownership and land ownership. It is based on the assumption that the patterns of ownership and of traditional land ownership (the lame) is the cause of political unrest, social injustice, which ultimately could hinder economic development.

Therefore, economic development should be preceded by the social reform, as it will not happen in the absence of economic development accelerated the transformation of the social structure. Overhaul the structure of the society to be more democratic in the dominant idea, distributing land to aim so that they had access to tools/factors of production. Plus access to credit and technology, hopefully they can do that would affect production activities increase in well-being.

Thus, Land Reform, as the most important part in reform agrarian aims to eliminate poverty in the countryside. Reform Agrarian and land reform is not just concerned with poverty reduction, such as that found in the dominant discourse about reform agrarian. Agrarian structure of inequality not only leads to poverty but also affect political relationships and social. In many ways, political power in the country are strongly influenced by the

mastery of the land. The people who own and control land would be very influential not only economically but also politically. Most of our farmers who have no land will be in a position which depends economically and politically weak.

If this is the case, equitable access to and control of land (land reform) will also change the basis of the formation of relationships and social politics. The question now is, will change the political relations and social will bring its own democracy and justice? Actually there is no existing by itself in the formation of democracy and justice. Everything is a process that continues to be waged. But Reform agrarian and land reform put the foundations for democratic development and justice because: first, with arable land, farmers can break away from dependence towards the owners of the land. The loss of the dependency of farmers is one of the free individual process of formation that a subject is important in a democracy; Second, the limitation of the vast landholdings of the land reform program will prevent the possibility of domination/economic and political power is excessive in the countryside; Third, if the soil is an important source of power in the countryside, then the Division and limitation of land area will affect the equitable access to resources. In other words, balance-balance political power in rural areas will allow the formation of a more dynamic political situation due to the absence of domination; and fourth, land ownership as a tool of production is the beginning for efforts to improve welfare.

With increasing levels of well-being of farm families can be more involved in politics due to the increased ability to utilize a variety of resources such as: information and education. In conclusion, the reform of the agrarian with his land reform program has a close relationship with democracy.

From another point of view we can say that the reform agrarian is a requirement for the formation of the Community (especially in rural areas) are democratic. As an agricultural country, where most of its citizens residing in the countryside, it is rather difficult to imagine democracy will grow and thrive without the agrarian structure Setup/agrarian reform. The problem now, since 1966, there is no national leadership to seriously manifest reform agrarian as mandated in the BAL. Let alone make reform agrarian as a preliminary step to form a democratic Indonesia and community justice.

IV. Conclusion

Practices of mastery and ownership of agrarian resources, primarily soil must be adapted to the climate of democracy which practised in Indonesia, and it is not unreasonable, because it is already guaranteed in our Constitution the constitution of NKR in 1945, particularly in article 33 paragraph (3) stipulates that the Earth, water and natural resources contained therein are controlled by the State and intended for the most of the prosperity of the people. Even in ACT No. 5 of 1960 on article 6 in the set that the land should be berfunsi.

Reforma agraria is the most appropriate answer. The core of the reforma agraria is landreform rearrangement, structure of land ownership became more social justice. Landreform, the poor through, especially the peasants whose lives depend on the cultivation of land, certain landholdings will get access. The term landreform phobias should be immediately terminated. In the past the scary spectre landreform issues due to the negative stigma of the regime is indeed anti-landreform, but currently landreform is a must.

The country must exert all our ability to help the people of beneficiaries with various agrarian reforma convenience and access.

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THE APPLICATION OF ACTIVITY BASED COSTING ARE: ELIMINATION IN THE CALCULATION OF COST OF PRODUCTION PT SEMEN TONASA (PERSERO), PANGKEP REGENCY

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Abstract

Economic conditions should be viewed as the catalyst for developing the ability to intelligently manage resources so that the people of Indonesia can be out of the condition. Effective management and efficiency is reflected in good planning and good planning requires good information. In order to plan well the utilization of company resources to fold the duplicate spiders, company management requires system information revealed by clearly and precisely the facts relating to the activity. PT Semen Tonasa is a fabrication company doing business in the field of cement industry and produces two types of cement, cement or Portland cement type 1 can (OPC) and Portland cement (PPC) Pazzolan. The benefits that can be gained if the company implemented the system of Activity-Based Costing are: elimination is obtained more accurate information, among others, to improve the quality of decision making. In the ABC product only burdened costs of resources and activities that are used and does not burdened by the cost of the resources and activities. This method causes the cost per unit of a more stable and consistent with the purposes of the imposition of costs to the product result in activity.

Keywords: Activity Based Costing Are: Elimination, Conventional, PT Semen Tonasa

I. Introduction

Economic conditions should be viewed as the catalyst for developing the ability to intelligently manage resources so that the people of Indonesia can exit from the condition, a developed nation in the economy slumped, profits can only be generated through effective management and efficient use of all resources of the company. In addition, efforts to ensure the company is able to generate profits, the company's personnel should plan well and controlling the main factors determining earnings three adequate i.e. investment, income and expenses.

Effective management and efficiency is reflected in good planning and good planning requires good information. In order to plan well the utilization of company resources to fold the duplicate spiders, company management requires system information revealed by clearly and precisely the facts relating to the activity.

Traditional cost accounting systems are not accurate when there is a diversity of products and diversity volume. Traditional cost accounting systems will result in excess costs (over cost) on a product with a large production volume and shortage costs (under cost) on a product with a small production volume when there is diversification in the same operation. Product under cost actual sales yield losses, there is a fallacy that gives the impression that the sale of the profitable result in depletion of the opinion on the resources used. Products and overprice and over cost would lose its market share.

To overcome this, offered an alternative method of allocation of costs based on the activity that led to the charges. This method is known as Activity-Based (ABC System).

PT Semen Tonasa (Persero), is a fabrication company doing business in the field of cement industry and produces two types of cement, cement or Portland cement type 1 can

(OPC) and Portland cement (PPC) Pazzolan. The benefits that can be gained if the company implemented the system of Activity-Based Costing are: elimination is obtained more accurate information, among others, to improve the quality of decision making. In the ABC product only burdened costs of resources and activities that are used and does not burden the cost of the resources and activities. This method causes the cost per unit of a more stable and consistent with the purposes of the imposition of costs to the product result in activity.

Understanding costs

There is a wide range of understanding or definition of charges, each of which is different. Therefore it is not uncommon for differences of perception, as well as who has been confronted and realized how important the sense of costs in carrying out daily tasks. Accountants, economists and technicians, for example, each have and use concepts, which though not against each other but still visible differences.

According to Mathew (2006: 24) the sense of cost (expense) is different from the sense of the basic price (Cost) cost in the broad sense is the amount of money stated from sources (economic) sacrificed and has happened or will happen to get something or to achieve certain goals. While the cost of goods (cost) is the sacrifice of economic resources to acquire assets or economic resources in the sacrifice of the processing of raw materials into products.

Cost categorization

Because of the important activity of management is controlling the amount of individual fees and the amount and activity of a company, a grouping Technique is extremely valuable. Costs need to be classified with the intention to help the relationship between the cost data as input in design.

Ray h. Garisson, et.Al, (2001: 33) classifies costs based on the following things:

- a. Cost is associated with the concept of) the level of Products include:
 - Fixed costs (Fixed Cost) is any cost that the number did not change at every level of production in the factory. Variable costs (Variable Cost) are any costs tend to increase in total as well as a reduction in the level of production.
- b. Cost components in the product.

The cost of the product can be classified according to the components in the process manufacture. Classification of loyal factory costs categorized as (1) raw materials (Raw Material), (2) direct labor (direct labor), (3) the Overhead factory (factory Overhead). A third classification of this category for the costs of the plant helps managers to record and control the operations of the Department.

1. Cost of raw materials (Raw Material Cost) All raw materials are physically identifiable as part of finished goods that can be traced on the finished goods in a way that is simple and economical.
2. Direct labor costs (Direct Labor Cost). Direct labor is labor that can be traced to physically on finished goods with an economical way.
3. Manufacturer's Factory Overhead costs overhead Cost). Overhead costs are all costs other than raw materials or wage costs of tickets associated with the process of products.

Conventional Cost Accounting

Conventional cost systems not only systematically distorting the cost of the product, they provide signs that encourage actions that show a low volume products, special (Specialty) and "Expedited" product fee does not exceed the standard. High volume products can be pushed physically separated, marketing and production, forcing him to trust the system costs, provide feedback to influence of actions. Many types of products in production is part of a due response to the marketing of products were reported. Conventional cost systems fail for the actual cost of capitulars (True Cost) from diversities. Special low-volume product costs of production equals the product of its volume and high standards. Marketing to respond to this information with a specific number of product volume low against the marketing mix. Much of this variation is not necessary to meet the needs of customers, and only result in increased complexity. (Muladi 2003: 22).

Conventional Cost Accounting System Weaknesses

Supriyono (2004: 114) describes the conventional cost accounting system used during this less in accordance with the conditions and demands of the environment. Because in its application there are many weaknesses. As for the weaknesses of the conventional cost accounting system essentially emphasize the exodus of production and costs. This is because the traditional management accounting:

- a. Basing on an economic model that emphasizes on maximums utilization of resources directed at the minimize company production costs increase the volume way per unit and per unit cost of production by means of an increase in the volume and to improve the total cost of production.
- b. In decision making, traditional system only stresses on financial considerations, but not much considering operational activities.
- c. Traditional System also only emphasizes decision making on environmental resources constraints are static (given), not basing the assumption that changes in the dynamic environment (move).
- d. Cconventional cost accounting System provides a value that does not actually received by customer or on the added value in the work. Conventional cost accounting system records the income, but the reflecting simply what is paid by the customer for the product. Revenue does not give an indication if a product satisfying customer requirements, or if the customers expect to have anything better available.
- e. Conventional cost accounting systems also noted the costs, but the cost of recording only gives information about the object costs, as well as about the work that led to the onset of the cost.
- f. Cconventional cost accounting System does not show information about the job, would add to the value or result in added value to the customer, nor do conventional cost information discusses global competition and how to continuously improve value to customers.
- g. On the conventional cost accounting system, for low-volume and complex products, the cost is to be determined below which should and for high-volume products that are simple, the fee will be determined higher than it should be.

Activity-Based Costing System (Abc System)

The ABC system is utilized to improve the speed of calculation style products within manufacturing companies that produce many kinds of products. The issues facing companies that produce many products are on the imposition of a factory overhead costs to the various types of products produced by the company. Cost conventional accounting

systems using only the volume-related drivers to charge overhead costs to products, so the cost of the product resulting from the imposition of this way of being inaccurate. (Mulyadi, 2003: 51).

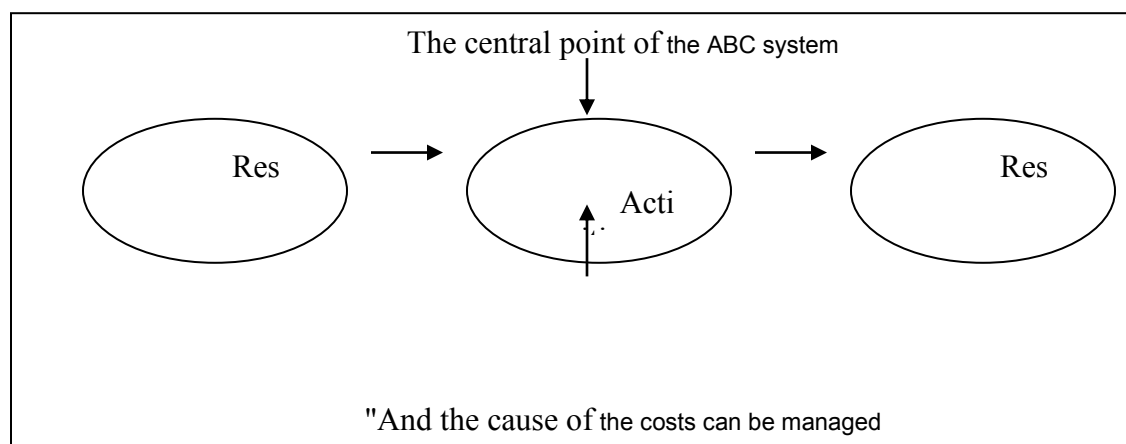
Its development, the ABC system is no longer limited to use only in order to produce an accurate product cost information, but extends as system information to motivate the personnel in improvement of the process used by the company to produce services for a customer. In addition, the ABC system utilized to address the cost-accounting system specially designed for conventional manufacturing company. All types of companies can now take advantage of the ABC system as accounting fees for purposes of cost reduction as well as for the calculation of the cost of the product/service that is accurate. (Mulyadi, 2003: 51).

1. The sense of Activity-Based Costing are: Elimination System Mulyadi (2003: 49) explains that "Activity-Based Costing are: elimination is the cost information system oriented on providing complete information on activities to allow for the processing of corporate personnel activity. "Activity Based Costing are: Elimination System is a system that maintains and processes data from operational and financial resources of the company based on activities, cost objects, Cost drivers, and measure the performance of the activity. Activity-Based Costing are: Elimination System also imposes costs and cost objects (Activity Blocher, et.Al, 2002: 121)
2. Basic assumptions Activity Based Costing are: Elimination System ABC system designed with the basic belief that only cost can be reduced significantly through the management of the causes of the incidence of the cost of the activity. Management of the activities shown to exert and directs all the activities of the organization providing the products/services for the benefit of the gratification of needs of customer.

According to Mulyadi (2003: 11) explains there are two basic assumptions of Activity-Based Costing are: Elimination System are:

1. Cost is caused. Costs there are costs cause. Thus, a deep understanding of the activity that causes the incidence of fees will be put in the position of company personnel can affect costs. Activity-Based costing are: elimination system departs from the basic concept that resources provides the ability to perform the activity, not the causes the incidence of costs should be allocated.
2. He is the cause of cost can be managed. The cause of the cost (i.e. activity) can be managed. Through the management of activities that become the cause of cost, company personnel can affect costs. The management of activities require different information about the activity.

Two assumptions informing ABC system depicted in Figure 1 below:



1. Kapan Activity-Based Costing Dapat Diterapkan

Source Mulyadi, 2003.

Application Of Activity Based Costing Are: Elimination Mechanism System

According To Blocher. AI (2002: 129) three main stages in the design of the ABC system are:

1) Identify resources and activities

The first step in designing a system of ABC is to identify cost resources and perform activity analysis. Resource costs are costs incurred to perform various activities. Activity analysis is the identification and description of work (activities) in the organization. Activity analysis including data collection of documents and records, and research/survey using a questionnaire, observation, and interviews continuously against the keys. The ABC project team also collects data on activity by observation and make a list of activities/work done.

2) Charge resources to activities

The activity raises the cost of resources. Driver resources (resources driver) used to charge resources to the event. Important criteria for selecting cost drivers are causal relations. Resources typically include, meter utility unit, the amount of labor for activities related to payroll, number of set-up to set-up machine activity, and the amount of the transfer of materials for the event handling of the material, and hours of machine to machine running activity and (6) the floor area for activity of hygiene.

3) Charge the cost object activity

If the cost of the activity is already known, then need to measure cost per-unit activity. This is done by measuring the cost balance per unit for the output produced by those activities. Comparison for some time with other organizations can be used to define efficiency (Productivity) for these activities.

According to Hongren, et al (1996: 139) implementation system of the ABC (Activity-Based Costing are: elimination) were conducted with six steps as follows:

1. Identify the activity by selecting it as an object.
2. Identify the direct costs (Direct Cost) from activities such as direct materials cost and direct labor cost.
3. Identify the groups indirect costs (Indirect Cost) associated with activities such as factory overhead costs.
4. Select the basic allocation of costs (Cost Drivers) for use in allocating each Indirect Cost Pool in activity, both budgeted and actual.
5. Calculate the average per unit of each allocation base costs (Cost Drivers) used for the allocation of indirect costs (Indirect Cost Pool) in the activity.

Determine the cost in the cost object by adding the direct costs (Direct Cost) and all indirect costs (Indirect Cost).

The Application of Activity-Based Costing Are: Elimination System

In producing Portland cement type I and PPC. PT Semen Tonasa PT. (Persero) classify costs incurred as follows:

- a. the cost of materials, The cost of the material contained on the PT Semen Tonasa (Persero), which consists of limestone which portions of 80%. Clay and silica sand 18% 12% other ingredients namely Gybsum and 3%.
- b. labor costs

There are two types of labor costs that can be classified in:

- 1) Direct labor cost that is the wages of all workers who can identify economically and engaged directly in the production process.
- 2) Indirect labor costs the wages of all workers in addition to the direct labor and indirect in the production process.

c. factory overhead costs

Factory overhead costs are all costs that are not the direct material costs and direct labour costs relating to the production process.

- a. Identify and select them as objects of Activity Costs Activities related to production carried out by PT Semen Tonasa (Persero) is as follows: raw materials Mill, coal Mill, Coal Combustion, Storage of raw materials, Cooling the burning (slag), slag Storage in silos, concrete Grinding, control operations, quality control, set-up

b. Identifying the direct costs (Direct Cost)

Direct costs in PT Semen Tonasa (Persero) is:

- 1) Raw material cost is estimated
- 2) Direct labor cost
- 3) The cost of fuel and electricity
- 4) Cost of lubricating oil
- 5) Explosive Charge

c. Identify indirect costs (Overhead) associated with the activity

As for the relationship between overhead costs and activities can be seen in table 1 below:

Table 1 The Relationship Between Overhead Costs By Activity
PT Semen Tonasa (Persero) In 2010

The Cost of	Activity
Cost of material processing	Raw material Mill Grinding of coal Burning of raw meal Cement Mill
Engine maintenance costs	Engine maintenance costs
Material Cost helper	Raw material mill Burning of raw meal Cement Mill Quality control
Indirect labor costs	Raw material mill Grinding of coal Coal storage Burning of raw meal Cooling of the combustion Slag storage in silo Cement Mill Operating control Quality control Set-up
Depreciation costs machines	Raw material mill Grinding of coal

	Coal storage Raw meal payment Cooling results of the combustion Slag storage in silo Cement Mill Operating control Quality control Set-up
Insurance Cost	Raw material mill Grinding of coal Coal storage Raw meal payment Cooling results of the combustion Slag storage in silo Cement Mill Operating control Quality control Set-up

Source: PT Semen Tonasa (Persero), 2010

a. Determine the base allocation of costs (Cost Drivers).

Cost Drivers are the factors causing any cost activities. Cost Drivers that can be measured is used to charge activities and their other activities. Product or service. Identification and analysis of the ' Cost ' of the Driver are the basis in determining the fee accurately and cost control for object terasebut.

As for the cost drivers of each activity in the PT Semen Tonasa (Persero) can be seen in table 2:

Table 2:
List of Activities and Cost Drivers for each activity
PT Semen Tonasa (Persero) In 2010

Activity	Cost Driver
Raw material mill	Engine hours
Grinding of coal	Engine hours
Coal storage	Building area
Burning of raw meal	Engine hours
Cooling of the combustion	Engine hours
Slag storage in silo	Building area
Cement Mill	Engine hours
Operating control	The number of control
Quality control	The number of control
Set-up	The number of set-ups

Source: PT Semen Tonasa (Persero)

a. calculate the Indirect Cost Rate

Activity-Based Costing are: elimination charge to products based on the amount of activity required. As for the formula to calculate the price of the perunit indirect costs (indirect cost) is as follows:

$$\text{Tarif Indirect-Cost aktual} = \frac{\text{Total Indirect-Cost Pool}}{\text{Cost Driver}}$$

As for the results of the calculation of the indirect cost of the actual rates can be seen in table 3 below:

Table: Indirect Cost Rate Calculation
PT Semen Tonasa (Persero) In 2010

Activity	The Total Cost of	Trigger Costs		Doe s ABOP
		Basic Setting	The Number of Units	
Meal Combustion Silo Control	30.047.91	Engine	11.18	2.68
	5.855	Hours	4	6.688
	28.219.43	Engine		
	5.369	Hours	10.92	2.58
	30.556.51	Building	0	4.197
	0.286	Area	5.160	5.92
	94.458.66	Engine	11.54	1.804
	2.901	hours	4	8.18
	16.468.96	Engine	10.53	2.490
	4.934	Hours	6	1.56
	1.390.883	Building	7.279	3.114
	.022	Area	10.89	191.
	2.318.959	Engine	6	082
	.618	Hours	354	212.
Control	3.790.077	The	354	082
	.801	Number Of	364	10.7
	3.611.227	Control		06.434
	.687	The		10.2
Set-up	1.685.535	Number Of		01.208
	.284	Control		4.63
Total		The number of set-ups		0.5921
	212.548.1			46.8
	72.766			80.435

Source: PT Semen Tonasa (Persero) data processed

b. activity cost the imposition of

After the price of the indirect cost is known, both actual and budgeted so next is the charge activity to the product. On PT Semen Tonasa (persero) there are two different types of cement: Portland cement type I cement and PPC.

As for the imposition of indirect cost rates on Portland cement type I can be seen in table 4 below:

Table 4
The Imposition Of Tariffs Indirect-Cost For Each Activity
Portland Cement Type I
PT Semen Tonasa (Persero) In 2010

Aktivitas	Rata – Rata Indere ct-Cost	Cost Driver Type I	Pembeban an Biaya Type I
Raw Material Mill	2.686.	10.15	27.277.498
Grinding Of Coal	688	3	.013
Coal Storage	2.584.	9.913	25.617.603
Burning of raw meal	197	4.648	.428
Cooling Of The	5.921.	10.48	27.739.200
Combustion	804	0	.038
Slag storage in Silo	8.182.	9.656	85.749.574
Cement Mill	490	6.608	.182
Operating Control	1.563.	9.891	14.950.526
Quality ControlSet-up	114	321	.375
	191.08	321	1.262.643.
	2	330	607
	212.82		2.105.151.
	7		541
	10.706		3.440.632.
	.434		628
	10.201		3.278.272.
	.208		494
	4.630.		1.530.128.
	591		931
Total	46.880		192.951.23
	.435		1.237

Semen PT Semen Tonasa (Persero) data processed

While The results in the imposition of Indirect-cost at the PPC cement found in PT Semen Tonasa (persero) or can be seen in table 5:

Table 5
The Imposition Of Tariffs Indirect-Cost For Each
PPC Cement Activity
PT Semen Tonasa (Persero) In 2010.

Activity	Flat – Flat Indere -Cost	Cost Driver PPC	The Imposition Of Costs PPC
Penggilingan Bahan Mentah	2.686.68	1.031	2.770.417.842
	8	1.007	2.601.831.941

Penggilingan Batu		2.584.19	476	2.817.310.248
Bara	7		1.064	8.709.088.719
Penyimpanan Batu		5.921.80	971	1.518.438.568
Bara	4		671	128.239.415
Pembakaran raw meal	0	8.182.49	1.005	213.808.077
Pendinginan Hasil Pembakaran	33	1.563.11	33	349.445.173
Penyimpanan terak dalam Silo	4		34	332.955.193
Penggilingan Semen		191.082		155.406.353
Pengendalian Operasi		212.827		
Pengendalian Mutu Set-up	34	10.706.4		
	10.201.2			
	08	4.630.59		
	1			
	35	46.880.4		19.596.941.529

Source PT Semen Tonasa (Persero) Data processed

a. Calculate the production costs by adding the direct costs and indirect costs.

After the imposition of average Indirect-Cos for each cement, then the last step is to calculate the costs produksi with the formula:

Total Production Cost = Direct Cost + Indirect Costs

As for the results of calculation of production costs with system Activity-Based Costing are: elimination can be seen in table 6: **Tabel 6**

Calculation Of Cost Of Production Based On Activity-Based Costing Are: Elimination PT Semen Tonasa (Persero)

In 2000	<i>Semen Portland Type I</i>	<i>Semen PPC</i>
Direct Costs	25.548.846.867	2.594.848.735
Raw material cost	31.051.184.947	3.153.689.416
Direct labor costs	225.635.949.469	132.916.539.481
Cost of fuel and electricity	6.358.239.131	645.769.606
	3.045.386.043	309.302.262
Cost of lubricating oil	291,639.606.457	139.620.149.500
The cost of explosives	192.951.231.237	19.596.941.529
Total direct costs	484.590.837.695	159.217.091.028
Factory Overhead	195.700	57.405
Costs	2.476.192	2.773.575
The Total Cost Of Number Of Units (Tons)		
The Cost Per Ton		

Source PT Semen Tonasa (Persero) Data processed

Calculation of Cost Of Production At The Pt Semen Tonasa (Persero)

Calculation of cost of production at the PT Semen Tonasa (Persero) using conventional cost accounting method, where the allocation of overhead costs the manufacturer based on the number of direct labor hours. The elements that make up the production cost consists of direct costs and indirect costs.

1. direct costs

The actual direct costs found in PT Semen Tonasa (Persero) IE: direct raw material Costs, direct labor costs, the cost of fuel and electricity, the cost of lubricating oil, explosives Charges

Tabel 7

List Direct Costs

PT Semen Tonasa (Persero) In 2010

o.	Cost Element	The Number of
	Raw Material Cost	Rp.
	Supertin and clay	1.530.559.877
	Silica sand and sand iron	Rp.
	Gypsun	7.623.767.345
	Total	Rp.
	Direct Labor Costs	18.989.368.380
	Salary	
	Honor	Rp.
	Wages	28.143.695.602
	Overtime	Rp.
	Incentive	10.761.233.701
	Other benefits	Rp.
	Total	10.685.970
	Cost of fuel and electricity	Rp.
	Coal	2.956.981.549
	Solar	Rp.
	Premium	855.990.345
	Other fuels	Rp.
	Electric	3.099.535.225
	Total	Rp.
	Cost Of Lubricating Oil	16.520.447.573
	Lubricating oil	
	Oil greases	Rp.
	Total Biavira Explosives	34.204.874.363
	Ammonium nitral	
	Dynamite	Rp.
	Detonator	135.062.718.188
	Other explosives	Rp.
		34.802.796.249
		Rp.
		542.559.464
		Rp.
		3.470.841.738
		Rp.

		184.673.573.311
		<hr/>
		Rp.
		358.552.488.950
		Rp.
		3.431.857.082
		Rp.
		3.572.151.655
		<hr/>
		Rp.
		7.004.008.737
		Rp.
		2.550.583.416
		Rp.
		315.626.346
		Rp.
		356.893.549
		Rp.
		131.584.994
	Total	Rp.
		3.354.688.305
	Grand Total	Rp.431.259.755.
		957

Source PT Semen Tonasa (Persero)

1. indirect costs or Overhead costs

Indirect costs (overhead) can be seen in table 8 below:

Table 8

List Of Factory Overhead

PT Semen Tonasa (Persero)In 2010

o	Cost Element	Amount (Usd)
	Raw Material Mill	30.047.915.855
	Grinding Of Coal	28.219.435.369
	Coal Storage	30.556.510.286
	Burning Of Raw Meal	94.458.662.901
	Cooling Of The Combustion	16.468.964.934
	Slag Storage In Silo	1.390.883.022
	Cement Mill	2.318.959.618
	Operating Control	3.790.077.801
	Quality Control	3.611.227.687
	Set-up	1.685.535.284
0	Total	Rp.
		212.548.172.766

Source: PT Semen Tonasa (Persero)

PT.Semen Tonasa (Persero) using work hours directly as the basis in calculating the allocation rate of the factory overhead costs. The basis of the subsequent imposition would be used in determining how the factory overhead costs that are charged to a product. As for the number of hours worked directly for the year 2010 as much as 30.192 hours. Factory overhead rate calculation is done the company is as follows:

$$\text{Overhead Rate} = \frac{\text{Total Overhead Costs}}{\text{The Number Of Direct Labor Hours}}$$

$$\text{Change Rate Overhead} = \frac{\text{Rp. 212.548.172.766}}{30.192}$$

$$\text{Overhead rate} = \text{Rp. 7.039.884}$$

Once the tariff is known then the next Overhead Rate overhead to each products cost sehingga overheadnya be:

$$\begin{aligned} \text{Semen Portland Tipe} &= 27.550 \times \text{Rp. 7.039.884} \\ &= \text{Rp. 193.948.799.672} \\ \text{Semen PPC} &= 2.642 \times \text{Rp. 7.039.884} \\ &= \text{Rp. 18.599.373.094} \end{aligned}$$

As for the calculation of the cost of conventional production for two product at PT. Semen Tonasa (Persero) can be seen in table 9 below:

Table 9

Report On The Calculation Of Cost Of Production By Conventional
PT Semen Tonasa (Persero)

In 2010	Semen Portland Tipe 1	Semen PPC
Direct Cost		
Raw material cost	Rp.	Rp.
Direct labor costs	25.548.846 867	2.594.848.735
Cost of fuel and electricity	Rp.	Rp.
Cost of lubricating oil	31.051.184.947	3.153.689.416
The cost of explosives	Rp.	Rp.
Total direct costs	225.635.949.469	132.916.539.481
Indirect costs	Rp.	Rp.
Factory overhead costs	6.358.239.131	645.769.606
The Total cost of	Rp.	Rp.
The number of production	3.045.386.043	309.302.262
(tonnes)	Rp.	Rp.139.620.14
Production price/ton	291.639.606.457	9.500
	Rp.	Rp.
	193.948.799.672	18.599.373.094
	Rp.	Rp.
	485.588.406.129	158.219.522.690
	Rp.	Rp.

	195.700 Rp. 2.481.290	57.405 Rp. 2.756.198
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Source: PT Semen Tonasa (Persero)

Comparison of Calculation of Cost of Production

From the results of the calculation of the cost of production for the cement type Portland cement type I and PPC produced PT Semen Tonasa (Persero), it can be seen that there is a difference between the results of the calculation with the system Activity-based Costing are: elimination and the conventional accounting system. This is because the system of Activity-based Costing are: elimination using multiple trigger costs (Cost Drivers) in the imposition of indirect costs whereas in conventional accounting system based only on hours of labor.

As for the results of a comparison between the system of Activity-based and conventional accounting system as well as the magnitude of the deviation can be seen in table 10.

Table 10

Perbandinga Calculation Of Cost Of Production System Of Activity-Based Costing Are: Elimination And Conventional Systems PT Semen Tonasa (Persero)In 2010

P roducts	Biaya Produksi				V ariance
	Sistem Accounting	Price Prod uction	Sistem Activity Based- Costing Actual	Price Prod uction	
emen Portlan d Type i	Rp.485.588 .406.130	Rp.2 .476.192	Rp.484.590 .837.695	Rp.2 .481.290	R p.5.098
emen PPC	Rp.158.219 .522.593	Rp.2 .773.575	Rp.49.217. 091.028	Rp.2 .756.198	R p.17.377

Source: PT Semen Tonasa (Persero) Data processed

II. Conclusion

During this conventional accounting systems applied by PT Semen Tonasa (Persero) led to a distortion of the production costs. This is because the basis of allocating overhead costs manufacturers only use direct labor hours, and factory overhead costs are made up of a lot of cost drivers and not just direct labor. Results of calculation of production costs, shows the difference between the calculation of cost of production by using a system of Activity-based Costing are: elimination and conventional accounting systems. Calculation of cost of goods Production approach to cost accounting, to Portland cement type I retrieved a number of Rp. 485.588.406.130, or the cost of goods production of cement per tonne was Rp. 2.476.192, PPC Cement obtained numbers For Rp. 158.219.522.593,-or tau cement

production rates per tonne was Rp. 2.773.575,-the calculation of cost of goods Production approach to Activity Based Costing are: elimination, to Portland cement type I retrieved a number of Rp. 484.590.837.695, or the cost of goods production of cement per tonne was Rp. 2.481.290, PPC Cement obtained numbers For Rp. 49.217.091.028,-or tau cement production rates per tonne was Rp. 2.756.198,.

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HARMONIZATION OF FAMILY INFLUENCED THE DEVELOPMENT OF THE SOUL AND PSYCHE OF THE CHILD IN ISLAM

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Abstract

This research from the outline of the problem how can Islamic view on the influence on the development of harmonious family life and children, as well as mental factors are affecting the family in order to harmonize the soul and mental coaching children. This research includes research library (Library research) with the data collection method that uses some of the literature. Data analysis using the method of inductive, deductive engineering and comparative. The results showed Islam looked at that child's soul and mental Coaching is done first in family environment as founders. To develop the spiritual aspects of the child properly, then the family must be created in harmony with the way each family member can perform the function and role Factors that can affect the creation of a harmonious family life and in coaching mentally children are internal factors are factors that are sourced from within the family environment, and external factors such as family environment, namely the public influence of the development of science and technology,

Keywords: Harmonious, Family life and Mental Coaching Children in Islam.

I. Introduction

One of the most important factors in human life status and his position as Caliph of God on this earth, that can bring to the world of wellbeing and happiness of the hereafter is education. For educations that can determine a pullback ahead of human life in the world in General, and especially in family life. Without education community will live like animals that cannot be make use of whatever, given by God in the sense of the truth. And it also means that it is only with education that they can manifest their identity as human beings.

Islam is an innate human under since birth which can only be developed through education, particularly the education of Islam itself. Islamic education as one part of the education in General, which is trying everything possible to raise the degree of man heading to a higher level with God Almighty. Thus education is directed on development of quality human efforts that science and technology and have faith and a committed. Both of these elements can form a whole personality traits for the community

The formation of the behavior of very closely related to education within the family environment, where the family is the smallest unit of a society or nation and State, but he has a role that is not less important in fostering a community and family, as the family could not stand with the safe and peaceful, without the good security and harmony by a family member that lives in it or in other words either as bad a society or country will be determined by both poor families who are in it Advanced, so did the withdrawal of a State or community and depends on the families concerned, therefore it can be said that the security and peace of society or the State would be based on harmony and happiness in the family in the household.

In the process of setting up a family member to be able to participate actively and in a real community, must first provided with basic knowledge. To carry out the terms of the educational process within the family should last well. It means that in a family are required

to maintain the condition of the family to family functions as a founders of education can be run well.

To encourage it so it takes a family a prosperous, peaceful, serene and sections. It found can be realized if each family member can perform the functions and duties of each. The fulfillment of rights and obligations between husband and wife, parents to children otherwise neither of the parents. If the function and duties of family members can be run then it will be created a harmonious family get along well. They also can support conditions educational process and coaching in a family environment.

Limitation and the outline of the Problem

Shove off from the background that have describe above, the fundamental question that became a staple in the problems of the research is how the influence of the harmonization of family life and the mental development of the child. So the discussion can do in-depth and focused, then the principal problems in detail into two sub problem as follows:

- a. How is the Islamic view on the influence on the development of harmonious family life and attitudes of the children?
- b. What factors can affect the family in order to harmonize the soul and mental coaching children?

Hypothesis

Based on the background and the outline of the problem above, so that the research focus, the first put forward the hypothesis as a temporary answer as follows:

- a. The Islamic view that one of the primary education is the founders, so that formation of a harmonious family to be important so that families can act positively to developments in particular the development of soul and mental.
- b. Factors affecting the family in order to harmonize the soul and mental development of children in the family environment is internal factors are factors that are sourced from within the family environment and external factors which factors were sourced from outside the family environment.

Research objectives

The goal and purpose of writing.

- a. To know the views of Islam to give an effect of harmonization of family life and mental development of children
- b. To find out the factors that support and hinder the creation of harmonization within the family environment.

Research methods

Essentially supported by the methods of data collection and data analysis methods, then with respect to the writing of this research, the author will use several methods of collection and analysis of data.

- a. Data Collection Methods, In the collection of data, the authors use a method Library Research i.e. research conducted by reading books that have to do with library discussed.
- b. Data processing Method, The authors use data processing method as follows:
 - 1) methods of induction, the author outlines the cases related to the issue discussed and then take the conclusions of the general nature of the case
 - 2) Deduction Method, the authors use some evidence and theories that are common and draw conclusions that are special.

- 3) Comparative Method, the author of the compare between the theory of the one with the other and then draw conclusions.

II. Review of the Literature

1. Basic concepts about family

To learn more about the basic concept of the family, then the author will outline some of the definitions associated with the family. According to the view of Umar Tirtaraharja and Lasulo that the family is "the primary grouping consisting of a small number of people because of the relationship

Blood brother based on such understanding, then that meant the family was one of the smallest in a communion of communities living together in one household, because of the bond between them. The bonds can be either relatives or blood brother. Because of that connection, so that they can live in a family group in a society.

A family member of the family who have incest or blood brother consists of father, mother, and children. For certain other members of the family are also usually include grandparents or cousins. But because they have related by blood in a family member's life so they could be together.

In addition modern family now also has a family member who was not for blood, but because of the interest of relations between the two sides so that the people can live together in one House and even considered a family member, such as a maid, chauffeur, gardener, security guards and so on.

According to Umar Tirtaraharja that the family can just in: form a family nucleus or nucleus family consisting of a father, mother and son, or an extended family consisting of additional members beyond the nuclear family, Grandpa, Grandma, in-law, helpers and so on.

Based on this view, the family can be arranged by the Association of blood or by marriage. The marriage will give birth to offspring that blood would become members of the nuclear family and since marriage also will bear kinship that can also become a member of the extended family. In the context of sociology, the family arranged for a blood relation or called consanguinal or marriage or conjugal ". Consanguinal family consisting of blood relatives of several generations to do can be researched via the bloodlines are male or female according to the descendants of line.

Based on some definitions and limitations of the above family about then it can be known that the family is the smallest Alliance which consists of the father, mother and children and relatives living together which is the smallest community in the community.

2. Harmonious Family according to Islamic view

Social thought in Islam agree with modern social thought that says that the family is the first unit and the first institution in the community where relationships contained therein are largely a direct relationship. On the environment family formed and developing individuals to be able to socialize themselves through interaction and process drew on the knowledge, skills, values and life etc.

Related to this, then Islam is concerned the lives of a family in order to create a harmonious atmosphere. In the Quran there are many verses which set about the importance of creating a family, *sakina mawaddah warahmah*. The word of God surah Al-Rum verse 21: meaning

Sign among of his power is that he created for you wives from your kind itself, that you tend to be peaceful and felt him, and made him among the affections. Verily in this are really there are signs for a people who think.

Based on the verse in Tafseer fiidhilalil Sayyid Qutub Qur'an confirms that the intended sakinah mawaddah in verse and it is a peaceful and comfortable for the soul and heart of his life and not only a sense of peace and love for both partners.

Peace of heart and in compliance with sense of love in a marriage does not come by itself but must be organized with continuously since from select partner, until the fulfillment of the rights and obligations of husband and Wife in a family. Islam as a religion that universal had arranged and attention to religious values related to societal issues, the importance of social and moral grandeur and glory of the family.

Based on the concept of Islamic teachings that a family must be built from the Foundation and the Foundation of a strong beginning with the marriage (munakahat). In Islam the problem relating to the marriage has been arranged in detail starting from select partner, terms, arrangement way, procreation and so on. In connection with this, then the Islamic attention to marital problems especially in choosing a life partner to preclude. It is indeed the basis in the framework of the establishment of the family sakinan or a harmonious and prosperous family.

3. The urgency of Harmonious Families in the community

According to Hasan Langgulung that "in view of Islam's coaching family happy to be the basis for a good society". Based on this view, the family played an important role in the formation of a society. The family became the main unit and the first in the community that can make the process of coaching and learning to family or individual members in order to have the ability to be able to socialize in the life of society. It is the foundation that the family in the context of the community into a social unit is the smallest of the husband, wife and children, being a constituent element of society.

According to Abdul Syani, that society is derived from the Arabic together that turns into a society that means getting together, live together and are related to each other and each other's affect who then get a deal became public.

Thus the community indeed is a combination of individual in an area of one's life that is marked by social relations, values, norms that arise due to the disconnection of life among fellow human beings. According to Sorjoeno: the community has that Soekanto characteristics include (1) humans living together, (2) mixed for a long time, (3) they are aware they are a unity and (4) they constitute a system of living together.

So a community can be formed due to meet some terms which consist of a few individuals who live together and have a relationship interests with one another so as to awaken the social systems that live in the same crucible in a region or area.

Furthermore, in view of the Islamic community in question is human life which netted Group Islamic culture practiced by group it as a culture. The group work together and live together is based on the principles of the Qur'an and Sunnah in every facet of his life.

Thus it can be concluded that the Islamic community is a community that consists of a few individuals that have common interests and shared life with basing the implementation of life together to the guidance and teachings of the Qur'an and Hadith.

For more details and the urgency of harmonious family in a viable system can be seen in the following scheme.

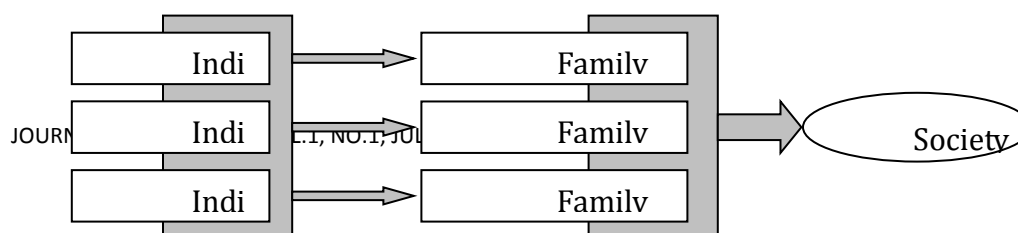


Figure 1. Scheme of Connection of individual, family and Community

Based on the above reasoning, the family becomes the main key in order to create a harmonious society order. Therefore the family educational function must perform well so as to establish and nurture the individual in the family to become a man of quality so that it can establish a harmonious family order.

4. Basic concepts about the soul and Mental Child

Limitation of the notion of mental life and very diverse. For more detail, then surely the soul and mental is inseparable from existence and of human existence. The existence and the existence of the human aspects of physical and spiritual aspects. These aspects are inherent in human beings. Therefore, in daily life, we often find the terms related to human existence that is the term, soul, soul, spirit and body, physical and carnal. Use of the term is sometimes used in the same context to distinguish the items associated with the man.

In fact, humans are beings created by God Almighty who has a variety of advantages if compared with the other sentient. One of the elements that distinguish between man and other sentient is because people have the sense that can be used to think, while sentient others don't have it. It became one of the Obama why humans are referred to as sentient creation of God Almighty the most perfect. With ownership of the human intellect has the potential to be able to educate and developed in such a way as to then be able to keep the mandate as viceroys over the surface of the Earth.

Related to this, it is one of the aspects that should be nurtured and developed by man against other human beings are spiritual aspects related to aspects of the soul, spirit and life. Use of the term according to Abdul Rahman Saleh was: "refers to the smooth creations in man that is invisible and can only be perceived". Thus the aspect of the soul, the spirit and the life of the human being is an element that is intangible abstract.

In general the term soul is also inseparable from the term mentally. Some experts suggested that between souls and mental is a unity that cannot be separated. Based on the views expressed by Al-Aqqad that "the soul is placed as a third chain of the human psychic after sense and spirit, where the soul is classed as part of the natural organic properties of living beings that grow and develop in the context of the soul became one of the forces that make the limbs become alive".

If the dimensions are not handled with human psychology, well then it will lead to the occurrence of irregularities behavior which not only endanger themselves but will also harm other people. Because psychiatric disorders will cause disease, disrupts the harmony of human or spiritual individual and will even raise a variety of mental illnesses. Therefore diensi is owned by human mental and developed in such a way so that it can face the order live with the right and good.

5. The Islamic concept of Soul and Mental

Human existence in view of Islam is absolutely incredible. Islam sees that "human is the docking between the body and the spirit. Body and spirit of each of the substances in its own right ". Therefore according to the Islamic view that human beings have two elements standalone but are related to each other i.e. aspects of body and soul. Aspects of the human soul that is abstract while aspects of the human body is real. In Qur'an Sura al-Mukminun v. 12-14 God Almighty said: meaning and indeed we created man of the Earth.

Then we made it cum juice (located) in the repository of the firm (the womb). Then from the semen that we her blood, and that blood we made a bunch of meat and meat WAD of it we create skeletons. Then our bones that and meat. Then we made him a new creature that is a perfect man. The Holy of Holies of God the creator.

From the Qur'an above it is clear that Islam sees that man was created by God Almighty through the developmental process of the development of physical and non-physical growth and development in accordance with the laws of nature. Therefore the human in the eyes of Islam contain elements of physical or physical and spiritual or soul/spirit. Related to this, then the mental aspect or soul boy is a part which cannot be separated from him as absolute characteristics of human existence. It means that any man or boy who is born from the womb of a mother having a physical and spiritual elements. If one of the two elements is missing then the man would not be able to survive.

Specifically the word soul or spirit in Arabic with the words "nafs". The word nafs in the Qur'an translated as "the human psyche and as a mover of behavior". It means that the person's behavior is influenced by the desire to do something. Lust is the psychic aspect that is owned by someone. It can be seen in the Qur'an Surah ar-Ra'd verse 11: meaning: "Verily, Allah will not change the condition of a people until they change the circumstances that exist in themselves".

From the text it is understood that the real spirit of the man in the context of the "nafs" is the power that drives a person to do something. The real driving force is the non-physical aspect of the soul, and mentally that is owned by someone. So a human can perform certain activities in life is driven by the desire of him that is abstract so the man can finish the activity she wanted.

Based on this, the mental aspect must be maintained properly in order to encourage people to continue to undertake activities that do not violate the nature of her as a human being.

In the Qur'an Surah Ali Imran, Verse 177 God says: "Verily those that demonic no other is just a scare (you) with his friends (the polytheists), therefore ye shall not fear them, but fear me, if you are really believers.

From this verse that God Almighty acknowledged that humans have a non-physical dimensions or aspects of the fear that arises from the human heart that can keep away people from faith to God Almighty. View the text of the Darajat Zakiyah that: "God Almighty, Omniscient feeling and human relations, in the form of fear, anxiety, doubt, despair, etc." Therefore, in the view of Islam in order to recovery and spiritual serene setting in every man, then man must always confirm the faith and trust to God Almighty.

Psychiatric aspects thus someone will bring a huge influence on the attitudes and behavior of someone in his life. Influence of mental life in the days that can be felt by humans can be seen on "feelings, thoughts, behavior and physical health". The four elements were a dominant factor influencing and encouraging someone to do activity. So the feelings, thoughts, behavior and health should be maintained properly so that it can reflect the appropriate behavior with the guidance and teachings of the Islamic religion.

6. Soul and Mental Coaching Children in Islamic view

Islam is a universal religion which teaches people about the various aspects of the lives of both as well as mundane. One of the teachings of the Islamic religion is associated with the development of human potential through education. It was supported by ownership thanks to the potential of human intellect so that humans can educate and developed to perform the mission and tasks from God to be viceroys over the surface of the Earth.

Affirmation of Islamic teachings on the importance of education is in the first paragraph is scaled by Allah in Surah al Alaq-verse 1-5: "Please read the name of thy Lord who has loved. He has created man from a glob. Please read your Lord most gracious. Who taught mankind by kalam on teaching what he knew no man ".

Of the verse is known to Islam encourages his people to be people who have sufficient knowledge and education that starts from reading and writing. Thus the real directed education on efforts to develop the potential and the psychic dimension with through education in the Islamic view that the construction of the child should begin from the family environment. In view of Islam's son was charged by God the mandate to parents, so parents should keep and maintain such a mandate.

III. Result of the Research

1. Role of the family in the development of Soul and Mental Child

The family as the smallest in a Guild community has an important role in order to develop the potential of the base which is owned by the son of the psychic aspect and physical. Both of these aspects could be developed early starts from the family environment.

Among the many fields that should be run by a family, the family may play an important role in carrying out the functions of education either functions or emotional education 2001 psychological education. Thus in order to run a family function then the family must perform its function as the Founders of the implementation guidance and education on family members.

In general the notion of family education is an effort to transfer knowledge and skills to child/family members of father and mother in order to have knowledge and skills in the framework of the personal development of the child. However, because of the drastic change of the role and function of families sometimes make a family double. In General in Indonesia, the family became the Founders of education conducted by the parents, especially the mother. However, because of the changes that occur, where the mother has had the job ladder third answer is no longer on the dominance by housewives, but also by the head of the household.

Families in Indonesia, according to Umar Tirtaraharja consists of "an extended family consisting of a father, mother, grandmother, and sister in-law, Maid etc." was originally a powerful influential mother of his children, to education. But now it has undergone a change in which the liability is the responsibility of all members of the family. Development of the needs and aspirations of individuals and peoples led to the role of family upbringing has also undergone a change. For it other than education provided through family education is also provided through formal and non-formal education.

Education in the family according to the concept of Islam is a very important thing. The Islamic conception of the establishment of the identity of the child according to Islam began long before the child is born. Islam provides a variety of containers and the terms and conditions relating to the formation of families, education in the family, faith formation, and karimah akhlakuk and so on.

Dr. Zakiyah Darajat fringe that; "the family is the first and the main container for the growth and development child" it means that the family has a very important role in the setting up of the character and the personality of the child. If in a family created the harmonization and harmony then children will grow up in a good and harmonious. Among the steps taken to create a good atmosphere in the family is to foster mutual trust, mutual love, and honor and respect your fellow family members. Besides creating the democratization and freedom of issuing an opinion among family members.

Another important thing to note in order to create an atmosphere of Islamic education to the children in the family is to perform tasks and duties of each Member of the family. This view is emphasized by Hasan Langgulung who States that: Through the education process, so the family can help the family members (children) and other members in General to create a healthy emotional growth, creating emotional maturity that fits the age, creating a healthy psychological adjustment with himself and with others surrounding it.

Based on this view, it is known that education, especially education founders of soul and the kid is mentally on the family. This is because Islam looked at that family is the environment or *milleu* first for the individual where he started to be able to interact with its environment. The interaction of individuals can derive elements and traits of his personality. According to Hasan Langgulung that of the family of a child will acquire "morality, values, habits and his emotions by changing a lot probability-possibility ..." With the importance of the family is thus not only on purely physical aspects but rather to the mental aspect and the soul of the child so that it can put the harmonization within a family.

Therefore the soul and mental coaching children into a family environment responsibility in fact are the responsibility of the parents for the child can be good and bad differentiate and lead not to deeds that can harm others and hurt himself. Every family should be able to build the child's personality, mental and healthy soul can be achieved through education.

Among the functions and role of the family in fostering attitudes of children through parental role according to Reed is: one impart religious education early on with whisper words of unity since the child was born to Earth, taught the noble or admirable morality, and send the child.

So in a family environment may occur processing the coaching aspect of it needs to be embodied and mental activity is education. Educational activities in family directed at efforts to transfer knowledge and skills to child/family members of father and mother to the child can have the knowledge and skills in the framework of the personal development of the child.

Education in the family according to the concept of Islam is a very important thing. The Islamic conception of the establishment of the identity of the child according to Islam began long before the child is born. Islam provides a variety of containers and the terms and conditions relating to the formation of families, education in the family, the construction of good faith, morality and so on.

Dr. Zakiyah Darajat suggests that; "the family is the first and the main container for the growth and development of the child" it means that the family has a very important role in the formation of the character and the personality of the child. So in the child's family environment have been detained and developed the fundamentals which have particular potential for physical and spiritual potential. With the construction of the child as a member of the family and be able to run the function and its role in the creation of a harmonious family.

2. Influence on the development of Harmonious Family life and children's Mental

A harmonious family can be created if the family member is composed of individuals who fulfilled his needs both physical and spiritual needs. In this regard, it can be tied up that the terms of woke up a harmonious family is if these family members can keep physical and spiritual wellness through fulfillment of those needs.

In relation to the spiritual aspects, so that a harmonious family can certainly should pay attention to spiritual aspects of development shared by all family members. It can is told

through the laying of foundations of education particularly religious education to the family members who are directly in contact with the psychic aspect for the family members.

To maintain mental health and family environment in child mental will it is up to the role of parents to provide education in the framework of the development and construction of the psychic children in a positive aspect. It can be lovely of a harmonious family.

If in a family, between members of the relationship of effective communication, run the function and role of each one, perform the rights and obligations of the meet together, then the mental coaching proses children can be implemented properly, with regard to the Reed fringe that "several factors that specifically affect someone in the formation of his personality is the school environment, and community environment family environment". Personal formation it included is a soul and mental aspects of forming one. Formation of mental life and influenced by his family environment. If the harmonious family environment and the development of the personality of a person will develop well and vice versa if certain families are not in harmony, then the family is unable to educate and develop the personality in maximum.

View on the magnitude of the influence of family environment on the development aspects of psychic or mental and mental development of the child is also supported by the view that Darajat Zakiyah "growth of the personality of the child going through the whole experience receive in the womb". It means that a mother should have given spiritual experiences during the experience contain the child so that the child in the womb has been getting early positive elements in the growth and development.

It is based on the consideration that the development of one's personality is formed very affected by a person's environment. The first environment affects the development and growth of the personality of the child is the family environment. In the concept of Islam understood that a child taught 25 years before he was born. Thus that personality traits the child has formed since children still in content her mother.

In a family if applying the concept of Islamic education, there are some things you should educated to family members that could significantly shape and create the mental health of the child, namely the construction of faith and Unity, the construction of morals, worship and religious training in General and the construction of social and personality of the child.

In addition to also do directing generally associated with language development, social development and development of the child. All the components of the first family's responsibility to impart to children as early as possible in order to shape the personality of the child as a whole.

3. Factors affecting the family in order to harmonize the soul and mental coaching children

Implementation of mental life and coaching children in the family environment can last well if the family environment can be created in the harmonization in it. Therefore, although not denying that there are various factors which may affect the implementation of the child's soul and mental coaching in particular in the family environment.

In particular factors that affect mental coaching and attitudes of children within the family is (1) internal factors and (2) factor external family.

a. Internal Factors

Internal factors are factors that can affect the mental coaching and attitudes of children in families that are sourced from the family environment. A wide variety of conditions and circumstances in the family that are directly and indirectly could be coaching the soul and influence children conducted in the family environment by parents.

Some of these factors include the factors supporting and restricting that comes from within the family, such as the economic condition of the family. If economic conditions families established, then the execution of the construction of mental life and children can be made by parents, and vice versa if the family's economic level is established it becomes a barrier to the implementation of the construction of the child. Therefore is one factor that affects the family in order to harmonize the soul and mental coaching children is family economic factors.

In addition to these factors also influenced by "biological needs fulfillment such as eating, drinking and sexual intercourse". Biological factors must be met in order to create a happy and harmonious family.

The most important things that also affect the factor is fulfillment of the needs of the religious or moral and religious life "philosophy. Establishment of harmonious family should be based on the rules of Islam. In the context of Islamic teachings that the purpose of marriage one is: to strengthen the relationship between the family and the family based connected with faith and committed to God Almighty, and fortify myself from immoral deeds.

Thus the religious aspect became the most powerful influence factors of mental coaching and attitudes of the implementation of the children and to be the basic foothold of the family or the family harmonious.

Thus a family can form a harmonious family is due to satisfy at least three kinds of human needs that need economical, biological needs and religious needs. It means that the main factor that can be influence the implementation of mental and mental coaching children in a harmonious family environment are: (1) the economist, (2) biological factors, and (3) the religious factor. If all three of these factors are met then it can be a factor supporting the construction of mental life and the child in the family environment, and vice versa if these factors are not met then it will become a barrier in order to conduct the construction of mental life and the child in the family environment. And even more broadly may be right or not directly affecting the process of the formation of family harmony.

b. The external factor

External factors are factors from outside the family environment that can affect mental and mental development of children in the family environment. These factors comes from a family of social conditions milieu. One of the human needs that must be met is "cultural social needs such as guidelines for social, culture and education". Therefore it is one of the factors that affect a family originating from the external family is the environment the social environment social, culture prevailing at a particular community will directly impact positive or negative mental coaching and attitudes towards children within the family.

One example is the development of science and technology in particular in the field of information technology cause the onset of a very strong influence through the TV shows, Internet and others who are direct or indirect effect on the soul and mental coaching the implementations of children in a family environment.

In addition to other environment which can affect environmental Association is the child. The Association environment can mean the school environment and an environment where children often hang out. The environment is called "a child's social environment also affects the growth, and soul and mental development of the child".

Based on the description in the order directing the soul and mental of children in a family environment need to be anticipated is the influence of the external environment, the social environment in which the family resides.

In detail these factors can be seen in Figure 2 below:

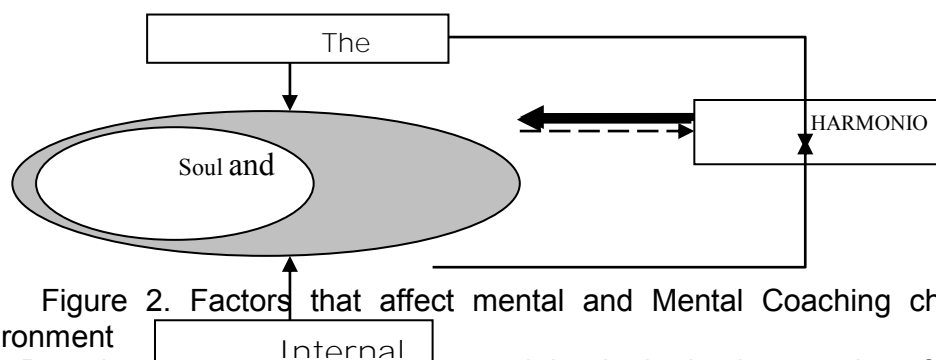


Figure 2. Factors that affect mental and Mental Coaching children in a family environment

Based on these images can be noted that in the implementation of the construction of the soul and the child's mental as well as one way to be able to form a harmonious family, as well as the implementation of the construction can be carried out only in a harmonious family environment. Harmonious family thus has an impact on the implementation of mental coaching and attitudes of children.

While decisions in the framework of the establishment of harmonious family did not escape the influence of the family environment (internal) and sourced from outside (external) family. So in order the establishment of harmonious families need to do against these factors in particular anticipation factor that directly or indirectly hamper execution of the soul and mental development of the child.

IV. Conclusions

Based on the results of the study some conclusions with regard to the formulation of problems and limitations in conclusion, namely; 1) In view of Islam's soul and mental coaching children to do in the family environment as founders. Therefore the soul and mental coaching to be done to the child in the family environment, they must be supported by a harmonious family; 2) The role of the family is very important in a child's life and mental coaching, because family is the Founders of the first education. Family environment serves as a founders of education and mental and mental coaching; 3) the creation of family harmony can be achieved if a family member comes from individuals who are healthy physically, mentally and spiritually, as well as the harmonious family can create a harmonious society order anyway some of the factors that influence the creation of a harmonious family life and in coaching mentally children are internal factors are factors that are sourced from within the family environment. While the external factors are factors that are sourced from outside the family environment of the community.

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EDUCATION VALUE AND FOLKLORE CULTURE PAU-PAU RIKADONG PRINCESS TADDAMPALIE

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Abstract

This article elaborates education value and cultural in folklore Pau-pau Rikadong, Princess We Taddampalie which is one of folklore in South Sulawesi. This research problem is education values and culture what is there is in folklore Pau-pau Rikadong?" This research aim to give analysis and understanding of education values and cultural in folklore Pau-pau Rikadong, Princess We Taddampalie with objective approach. Method applied in this research is descriptive qualitative. Book study data collecting method. Primary data source from free translation book. Secondary data in the form of information from book and informant. Education value and culture which there is in folklore Pau-pau Rikadong, Princess We Taddampalie, that is: deliberation of general consensus; majors throng than own self or family; compliance to old fellow; helpful; faithfulness; mutual assistance ; yields to God destiny; respects guest; and keeps a promise.

Keywords: Folklore, Education Value, And Culture

I. Introduction

Language teaching in which includes the teaching of literature need to take material from various sources. The subject matter can be sourced from folklore or oral tradition. Selection of material for lessons at the school level primary, secondary, and college course first held the study of literary works. Folklore should be preserved because it has many benefits such as teaching materials, especially in the basic competence at fostering values and moral education. So, the need for the preservation of works of literature. Preservation may be an increase in the level of appreciation of the folklore society. This can be done by means of the study of educational values and culture that exists in folklore.

Many of the literary works contain the idea is great, the fruit of a noble, precious soul, a sublime considerations about the nature of good and bad, the taste of SIN's remorse, compassion, humanity, and so on. Therefore, the contents in it needs to be analyzed so that it can be used in the teaching of language and literature of Indonesia at pupils and students. This is possible because literary works it contains educational and cultural values. One of the benefits of a literary work is the source of moral education with cultural values.

W.R. Bascom in his book *Four Foundation of Folklore* (1954) argued that oral traditions/folklore reflect an aspect of culture, both directly and indirectly. Oral tradition has the fundamental themes in life, such as births, family life, illness, death, burial, plagues or disasters that are universal, as there is in the story of Nyai Roro Kidul, Hansel and Gretel, and the Pau Rikadong (folk stories from Southern Sulawesi). Aspect – the material aspect is a valuable lesson for the current generation and the future.

The oral tradition of stories that come from the various islands of Indonesia contains different norms of life should be made an example of the habits and daily life. In this case is not limited to a particular social environment, but in the wider community at large. Of course there are some aspects of life in society or a particular tribe of Indonesia hard accepted and understood by other people or other Nations. The study of oral literature is very helpful understanding of difference or diversity. Oral traditions could have shaped the story,

puzzles, folk poetry, folk prose stories, and the song people. The widely used form is the form of stories or Fables (Pollard, 2008: <http://www.ialf.edu/kipbipa>).

Pau-pau Rikadong is one of folklore in South Sulawesi. This story is an oral tradition that is known throughout the community so it is still very familiar or not familiar to the public especially the elderly people in South Sulawesi. However, the reality is now the child or adolescent is rarely a figure it out though many valuable lessons to be learned in the dealerships. So, this story needs to be introduced to them. Understanding people's stories to children is higher in value when accompanied by introducing the values of education and culture in it.

The Outline of the Problem

The problem in this research can be formulated in the form of the question as follows: "educational values and culture are featured in the folklore of the Pau-pau Rikadong?"

Research Objectives

Provide analysis and understanding of the values of education and culture that exists in the Pau-pau Rikadong.

II. Review of the Literature

1. The Value of Education

Greece: education according to the language of pedagogy that says paid child and agogos meaning guide so pedagogy can be defined as the science and art of teaching children. According to law No. 20 of 2003 on the national education system is education conscious effort and planned to bring about an atmosphere of learning and the learning process so that learners actively develop himself to the religious and spiritual powers of self-control. In addition, students are expected to have a personality, intellect, morals, as well as the skills necessary for him, society, nation, and State.

Education in the broad sense meaning a process for developing all aspects of the human personality which includes his knowledge, values, and his attitude, as well as his skill. Education to achieve a better individual personalities (Sadulloh, 2007: 57). From this statement it can be concluded that education is a planned and conscious effort to bring about an atmosphere of learning and the process of learning or training to learners actively develop itself so that it can have the power of the religious, spiritual, emotional self-control, personality, intelligence, morals, as well as the skills necessary for themselves and society (Soedijarto, 2008: 472). Education is part of the culture and society. Therefore, it should be a means of preservation and development of culture and as a tool to achieve the objectives of the Community (Barnadib, 1996: 81).

The goal is human education contains many aspects of the complex nature of education as a process of cultural transformation and the process of the formation of private (Tirtarahardja and s. I. La Sulo, 2005: 33-34). In fact education is a continuous process or continuing education is often called a 'continuing education' (Warsita, 2007: 11). According to Langeveld, education is a direction given by adults to children who are not yet adults to achieve the goal i.e. maturity (Greetings, 2002: 3-4). For man educations it is a necessity because of education, people will have the ability and personality are developed. Henderson argued that education is a thing that cannot be avoided by humans, an act not to be not the case. Education guide young people achieve a better generation (Greetings, 2002: 5). The purpose of civic is the desired behavior changes occurred after students learn (Franky, 2005: 148).

The moral education is education which can print the younger generation from Primary School to College are immoral. The process of education should be able to bring the learners towards self-reliance, maturity and responsibility, shameless, honest, polite have ethical, noble, noble ones so that they are no longer dependent on family, community, or nation after finishing his education. They could build this nation with the wealth that we have and are appreciated internationally. If this nation no longer need to rely on debt for development so that other countries do not go around telling the nation in a variety of areas of life. Bredekamp (1987: 3) argued that children develop in all aspects of development, such as physical, emotional, social, cognitive and so teachers should have the responsibility and full attention to the integrity of child development.

The process of transformation of knowledge to learners to do with style and moral way. When the last process of the transformation of the science in the primary to PT the educator must have a morality can be used as a role model by the learners. An educator should be honest, righteous, noble morality, not cheating, not imposing the will of, behave polite, disciplined, not arrogant, there is shame apply fair and friendly, in the classroom, family, and community.

National education had put aside a lot of things. Our education should be able to create a personal or moral the next generation of independent, mature, and mature, honest, ethical, noble morality, behave polite, shameless and arrogant and not concerned with the interests of the nation instead of personal or group (Sudrajat: <http://re-searchengines.com>., retrieved 26 April 2010). The essence of education is actually the transfer or transmission of culture (science, technology, ideas, and spiritual value as well as the aesthetics of the older generation to the younger generation in every society or nation (Silver, 1985: 266). When we want to print the next generation standalone, immoral, mature, and responsible for the consequences of all involved in the world of education in Indonesia should be able to give the example of the Queen can be role models for the younger generation. Don't just demand a young generation to behave honestly, morality noble, a sublime ethical, moral, mannered, behaved or shy and not arrogant and selfish interests of the nation instead of personal or group.

The literature contains exemplary education as humanistic studies between sciences (Leitch 2001: 1527). Form of myth, clearly different meaning with the subject, ambiguous (Frye, 1973: 341). In appreciate we can see which ones are good and which ones are wrong (Frye, 1984: 25). Here need to be functioning heart interpret the values that exist in the literature. Studied literature means learning the various aspects of the science readings of literary works. So, explore the moral and educational value of teaching can through literature.

2. Cultural Values

Culture can be viewed as a learned behavior configuration and the results of the behavior of the constituent elements of the study, supported by other community members (r. Linton). So, culture should be through education is that education through formal or informal lines. Koentjaraningrat (1984: 8-25 in Djamaris, 1994: 17-18) said that culture is a cultural ideal first level or custom. The value of culture is the most abstract layer and broad scope. This level is the ideas that concept most things of value in people's lives. Efforts to reduce the value of psychological conditions occur when a value is associated with something fun or enjoyment, identical to the desired, and is the target of attention (Setiadi, Kama, and Ridwan, 2008: 123).

Furthermore expressed by Koentjaraningrat, a cultural value system consists of an alive conception-conception in mind most of the citizens of the community on matters which

they consider to be of value in life. Therefore, a system of cultural values usually serves as the Supreme guideline for human behavior. The human behavior system that promoted more concrete such as special rules, laws, and norms, they are also based on the cultural value system. Cultural values that usually encourages the construction of cultural value which praised nature bear the suffering. We must work hard in life, tolerant of establishment or trust others, and mutual.

System of cultural values serve as an orientation guide for every human action in her life. A cultural value system is the system of the higher action than system – system or other actions such as the system of norms, laws, customary law, the rules of ethics, moral rules, and rules of courtesy and so on. Since an individual has permeated the cultural values of its people so that the concepts that have been rooted in emotions then replaced with another difficult in a short time (Tutik and Trianto, 2008: 31).

According to Kluchohn and Strodbeck, questions the value of human life are: 1. Human nature, the meaning of human life, circumcision with what life is good or bad, the purpose of life; 2. Man-nature, the meaning of human relationships with the natural surroundings, be subject to human nature, or maintain and preserve it; 3. Time, human perception of time past, present or future. 4. Activity, the meaning of the work, the work, and the deeds of man; 5. Relational human relationships with fellow human beings. In the fifth it is called vertical orientation of cultural value (Tutik and Trianto, 2008; 32-33).

Based on some of the opinions above it can be concluded that the value of culture is the most abstract layer and wide scope serves as an orientation guide for every human action in his life who was the Supreme guideline for human behavior in order to achieve a better life.

3. Approach

The approach used in this study is an objective approach. An approach that focuses on the work itself. So, not based on the issue or the fact that exists outside of literary works, such as the history, customs, and religion. Cultural values found in the literature are not necessarily associated with the values that prevail in the society concerned. The question here is the value that is contained in custom or religion embraced by the community. An objective approach is the approach used by the structural theory. The structuralism argues that literature is autonomous, independent, that is not the same as reality outside of literary works. This approach seeks to explain the elements of literature, such as: themes and speeches, setting, characters, plot, and point of view. Structuralism in literary works include the Builder element facts story ' facts, ' theme ' theme, and great story ' literary device ' (Stanton, 1990: 11).

The fairy tale has an object that is not a matter and oral speech is a type of delivery that has meaning, not only in the form of discourse but also in the form of photography, performances, and others (Barthes, 1991: 106). It can be seen that a lot of the folklore performed in various forms, such as film shows, sitcoms, drama, dance, and others

4. Themes and speeches

a. Themes

The theme is a basic idea, the main idea in which reflected the author's purpose, for example the hikayat Hang Tuah was themed very loyal servant to his master and serve him (King of Malacca). Common themes are made in the form of a question, namely what will disampaikan the story to the reader (Michell, 2003: 34). The theme is usually encapsulated in one sentence. Theme: aligning the Minangkabau Tamboo justice between the Customs and religion of the Minangkabau community. Common themes are made in the form of a question, namely what will disampaikan the story was to me or my readers

b.Speeches

The address is the message delivered to the author. Cultural values that fit the theme and speeches. Sometimes the subject matter raised in the moral teachings. The old literary work tends to be amanat, either implicitly or explicitly. In the saga of Sri Rama's mandate stressed the King code of ethics as the dominant element that gives meaning to the whole story. Its primary mandate is the Queen of the fair. There are seven properties of the ideal King, namely; 1) wisdom, 2) justice, 3) love, 4) properties of outwardly attractive, 5) courage, 6) expertise, and 7) hermit. The mandate of the institution, is an example of a good and faithful servant.

5. Figure

The story is the individual character of the invention having events or *berlakuan* in various events of the story. Grimes (1975) not to use the term character (character) but rather a participant (participant), whereas Shanon Ahmad in his *Adaptation of Novel* (1979) uses the term character. However, in this book the term character used with the sense of character, personality traits (Sudjiman, 1982: 80)

A character generally humanoid but can also takes the form of an animal or thing that *diinsankan*. In the *hikayat Babler Witty* characters. Figures of animals or objects, except in stories such as the shadow Saga *didaktis* dear reader, there is also a symbolic or allegorical story. In the short story *Review of the world* his characters There are fish that live in aquariums. Figures of animals or objects that behave and be able to think and talk like a human.

According to Forster (1982: 46) the author is a man. In the story symbolically symbolise animal figures of the human figure. Another example is the short story *Megatruh* (Danarto, 1982) is a character of man, lizards, rocks, knives and acid substances.

A good literary work is certainly of interest to readers. Aristotle says the plot as the basic elements of storytelling. Good stories that have a beginning, middle, and end (Culler, 2000: 86). Folklore "Pau-pau Rikadong" meets the standard, has the basic elements of storytelling.

6. Relevant research

Djamaris (1994) Region in Sumatra, Literary analysis, theme, Work, and cultural values. This research examines the literature area of the policy with the objective approach, one aspect of its social value is culture in the literature of the Minangkabau. Research conducted by Atmazaki (2004) about Local Color novels Minangkabau: Gender Dynamics in the context of custom and religion. The purpose of the study was to get a clear and thorough understanding of *yan* on the development of structures, cultural and social issues of gender relations in the context of the Customs and religion of the local color in Minangkabau. Results of this study showed a positive development dynamics or both in terms of the structure as well as in terms of social issues culture and gender relations

III. Research Methodology

This research is a study of the literature conducted in Makassar in June to October 2011. the methods used in this research is qualitative qualitative descriptive method. The collection of data in this study with the study of the literature. Source data taken from the folklore of the Pau-pau Rikadong, translation of texts independently loaded in B.F. Mathes, *Boegensche Chestomathic I*, pp. 1-27; Womb (1992: 207-229). The data source is primary data. Secondary Data include information from the book and the informant. Data that has been analyzed and described the steps the qualitative data analysis of *yag* refers to Philip Mayring http://www.qualiative_research.net/fqs-txte/2-002/2-00mayring-e-htm (20/8/2003).

As follows: (a) submission of the research question; (b) determination of the definition of the categories and levels of abstraction for inductive category; (c) formulation of a data step by step taking into account the definition of categories, sort the categories or menformulasi a new category; (d) revision of the category as a form of checking reliability in question having regard to formative research; (e) the final settlement of this process as a form of checking reliability of summative; (f) interpretation of the results. Research instrument is the researcher himself assisted by job analysis tables based on subfokus research.

IV. Results and discussion.

The Core Story

The core story of Pau-Pau Rikadong is a daughter of the King, the only child of King Luwu affected by skin disease that cannot be cured by the son of the King of Bone hunting are running out of food. The disease eventually recovered after Daughter Master licked by a menyerunduknya balar Buffalo and make it faint. After recovering from his illness, he met with the son of the King of Bone. The son of King lured him. King Bone, Kabasaran Pitu and the Qadi sent do pelamaran. After the application is accepted and the wedding took place. King of Luwu, daughter of the King, the King of Bone, Luwu, the son of King ruled with always gave priority to the Bone the will of the people. All decisions will be taken in advance by Congress. Descendants of the son of the King of Bone with the daughter of the King of Luwu was a forerunner to the formation of a village called Tana Wajo.

Themes and Speeches

Temes

The King wisely governs with the emphasis on the will of the people rather than the will of myself or family. Evident in this story is a prominent element of the King paying more attention to what is desired by the people instructed

Speeches

Mandate in this story is King of the wise shall priority the interests of the people. The King must not be an authoritarian more concerned with private interests. Here the author quote some statements that support the theme and that mandate.

"That's true said you people in Luwu," replied the King. "A lot of people value more rather than the one. Isn't it my promise, a promise that we shared the most witnessed by Maintaining that although my son, my wife, if you mock, I did not like it. (PR, p. 208). Forty days and forty nights of their drifted indeterminate purpose out the estuary wading through the ocean. Only fate that determines the goal though the eye cannot be closed because the thought of one's destiny of the most Nurturing to be accepted in this world. And God shows his power; It's time has come. At one time the raft in the river stranded which is rather narrow. (PR, 210 pp.) Finished bathing he went up to his house while contemplating the fate of the destiny of God's power. He then took the mirror and glass noticed his forehead of the former Buffalo sycophancy. Note his face, and he saw there the changes; so are the changes in her body. He went to his bed lays him and then fall asleep. After waking he saw himself, his illness has changed. (PR, 212 pp.).... Once he got to the ground he was looking up into the sky as he whispers his heart, "O God my heart has been moored. If I were a child who should not be sin and if it brings the good for me and good for the crowd, please fortress me yes! God so that I can married the daughter of Luwu. But if would be the destruction for myself and for the people, help me Yes! God, avoid the heart that dazzled. No willpower so thy custom were applicable. After that he jumped up into his horse toward the Bone. (PR, p. 217).

Cultural Values

Koentjaraningrat (1984: 8-25 in Djamaris, 1994: 17-18) said that cultural values are first rate cultural ideal or custom. The value of culture is the most abstract layer and broad scope. This level is the ideas that concept most things of value in people's lives. W.R. Bascom (1954) argued that oral traditions/folklore reflect an aspect of culture, both directly and indirectly. Efforts to reduce the value of psychological conditions occur when a value is associated with the following things: something fun or enjoyment, identical to the desired, and is the target of attention (Stiadi, Kama, and Ridwan, 2008: 123)

Furthermore expressed by Koentjaraningrat, a cultural value system consists of an alive conception-conception in mind most of the citizens of the community on matters which they consider to be very valuable in life. Therefore, a system of cultural values usually serves as the Supreme guideline for human behavior. The system behavior of another human being at least more concrete such as special rules, laws, and norms, they are also based on the cultural value system. Cultural values that usually encourages the construction of cultural value which praised nature bear the suffering. We must work hard in life, tolerant of establishment or trust others, and mutual.

The value of culture in the Pau-pau Rikadong story will be revealed in detail as follows.

(1) The Council by a

If there is a problem discussed together then it will be obtained a settlement problem. Value deliberations can avoid a split between people. It is known from myself, confusion all contents kampongs in Luwu think disease master of the Princess. Villagers gathered to talk about it. How do I overcome so that they are not infected with the disease this can be noted in the quote below there was once upon a time, people gathered, Luwu in action there, unbounded in Baibunta there, they also sounded in Bulupolo. As for approved together is committed to bring themselves up to the Mapajungge (King) create confronts approval agreed by them that which it appreciated by him, an egg or eggs. (PR, p. 207).

Simultaneous said of custom Luwu, gratitude thank God for Mapajungge turns out following the agreement of the people. If so then we thought of the King's edict, the daughter should be discarded. For it to be drained of his blood, it does not customs in Tanae in Luwu. The King also said: steady what you guys have been approved ". (PR, p. 209).

Discussion consensus can also be seen at the time of the Messenger of applying for a Bone to the daughter of the King of Luwu. The proposal gained indirect but rather first discuss together. This can be seen in the following quote the said Innanyumpareng and people who are viewed as the Kingdom of Luwu's parents, "Let us discuss first. Now that we have shared, that we take it to the master of the King's Daughter. Whitewater Pitu with girls Bone. (PR, p. 223).

2) Giving priority to the people than oneself or family

Other cultural values embedded in this story that interests or the will of the people than myself or family. In this story it is known that the King can willingly discard Luwu or drowning her child because the diseased skin that can't be cured in the interest of the people to avoid contracting the disease. The King's only son. Promoting the interests of the crowd can be found in the following quote. ... While they were in the presence of the King, he told his daughter bertitalah. "Collect all my son, I have barangmu into yours. Take all the sahayamu that you enjoy doing for am with you. Go to the raft carries your fate. How great is my love like to we live together but the country and the people of Luwu ruling caused the illness you have. (PR, pp 209)

3) Obedience to parents

Obedience to parents is reflected in the behavior of Mr. o did not rebut the parents. Obedient towards parents is the child's attitude is good. The submission can be found on the following quote he Princess also collects Innanyumparennna (mother penyusunya), pattaranan'na (who maintain and guard it, all sahayanya; also collected all the stuff he had given to him. Everything is ready, and then he went down to a troupe of raft. Escorted by the King's mother, father, sons of the King, the son the Crown Prince and the people. The docking rope raft was ditetas and they've been on a raft. Same merangkuh raft to a deep, placed by the current of the river. (PR, p. 209).

4) Mutual

Other cultural values embedded in this story is mutual. Mutual value is known from the berhimpunnya custom Luwu with crowds make rafts daughters for his King. Besides the people that accompany hosting the Princess in exile working together membutuhkan House Master of the Princess. This can be noted in the following quote. Back again gathered together Luwu custom crowd. They build a raft to its daughter. After they were completed they were together up tells the King. (PR, p. 209). Sahayanya and equally down heaved a raft of ketepian. They climb ashore. Women ride membenah, while men alike went looking for land where houses. Finally agreed to build a House that ought to be made of its King. (PR, p. 210).

5) Love to Help

The daughter of the King of the Luwu dumped from his parents and his heart was full of Luwu's indigenous knowledge. She likes to help his fellow man even though he is in need. Master of the King's Daughter to help her with the Prince of Bone that is being hunted. She provided, send them food because they have been starving, running out of supplies. Help others do Tuan Princess along Innanyumparennna (mother arranger) to the son of the King of Bone that help heal or bring Prince King Bone so aware of passed out. This can be noted in the following quote. He said the owner of the House to the pattudang (Protocol) so go fill out the son of arompone. Pattudang rose; rice taken. Uga was told to cut the chicken. Girls count came up everything. With their pattudang and they eat will be delivered, included on the Messenger son arumpone. "As for the food," said Tuan Princess to Suro (janitor). "Bring your King son and tell him that no one else can command except just this alone. Rice and side dishes as well as a number of eggs. Because we here are people who were stranded from Luwu. Only my friends who raised so that there are eaten. (PR, p. 213).

Fast also Innanyumpareng jumping receive head Prince Arumpone. As soon as the master of the King's Daughter asked for the water in the bowl. Fast pattudang also performed. Tuan Princess Bun hair off and decompose it. He then dipped the tip of her hair into the water in the bowl, then denied to face Prince Arum pone until she was unconscious. (PR, p. 216).

6) The loyalty

His faithfulness counts for is one of the cultural values that exist in the Pau-Pau Rikadong. His faithfulness counts for this can be known from the guards Of the King and the Prince's guards Luwu Of Bone. The son of a King was escorted from the beginning set out hunting to return home. So is the daughter of the King escorted, guarded, until his death. This can be noted in the following quote. It was reportedly at one time Prince Arumpone (King Bone) about to go hunting so dikumpulkanlah all anreguru pakakannyarangge (master Horseman) together they exercised. His departure has been prepared with the riders of

huge horse. (PR, 212 pp.) Our Lord said that we are told of the Bone, was instructed by Prince Arumpone went looking for food for the hunting provision had expired, so we are told to look for food. Three such begging permission while suro home bearing food for the luggage was delivered to the son of the King. (PR, p. 214).

7) Surrender to God's Destiny

The culture gives up on the destiny God is knowable on the steadfastness of Master Of the living periods of exile. He never complained to the disease. The same shall also the son of the King of Bone determination to Master her soul mate Princess *diserahkannnya* to God. This can be seen in the following quote. So that it works on a daily basis. When morning came, he fell to the ground, and the surround there drying Buffalo lick all over his body come to leather Master Of recovered the situation as they are made by God. (PR, 212 pp.).

Forty days and forty nights of their drifted indeterminate purpose out the estuary wading through the ocean. Only fate that determines the goal though the eye cannot be closed because the thought of one's destiny of the most Nurturing to be accepted in this world. (PR, 210 pp.)

Once he got to the ground he was looking up into the sky as he whispers his heart, "O God my heart has been moored. If I were a child who should not be *didurhakai* and if it brings the good for me and good for the crowd, please *bentengi* me Yes! God so that I can *mempersunting* the daughter of Luwu. But if it would be the destruction for myself and for the people, help me Yes! God, avoid the heart that dazzled. No willpower so thy *iradat* were applicable (PR, p. 217).

8) Guest Respect

Respect cultural values are known at the reception Of the Lord, saying, and the son of King Bone looking for groceries, visit King Bone to the House Master of applying for Envoy of the King, and the Bone to the Master Of all accepted and treated well. This can be seen in the quote below. "As for the food," said Tuan Princess to Sure (janitor). "Bring your King Son and tell him that no one else can command except just this alone. Rice and side dishes as well as a few eggs. Because we here are people who were stranded from Luau. Only my friends who raised so that there are eaten. (PR, p. 213) As for Sure is very interested in a sweet manner that fun anymore also said a beauty indescribable (PR, p. 213).

Shortly thereafter the entire present men and they make her parents. Then the group will be picked up from Bone up on *watangpolae* (the main house, the guest receives in the main house is a much respected guests. After that then welcomed all children by *patudangnge* Arumpone, washed the feet of the Golden pot, escorted by *Inannyumpareng*, seated on a mat rug. While sitting they were all astonished watching *saniasa*, completeness for females and completeness for the men. (PR, p. 215).

Pattudang same awaits, also *taurialena* (the nearby) master of the King's Daughter. They are waiting on the steps with pot in hand. When guests arrive at the foot of the stairs, flush them by the *pattudangnge* of the pot up, instantly delivering *salaka ammerakeng* (betel). After the Whitewater Pitu and Qadi eating betel, ask them, "O kino, where would our Lord the King, daughter of the owner of the House?" "He's in the booth." *Innanyumpareng* shared responsibility of the parents (PR, p. 222).

9) Keep Promises

The ninth is the culture in a fairy tale Pau-paqu Rikadong was fulfilled the promise. The agreed deal with may not be constrained. When broken could cause division or war. At

the time of Qadi and Whitewater Pitu as King of Bone, Luwu King applied for the Master Of any one condition stipulated and agreed with the objection for those about to riarekkare (wasted) and riappangngaddiang (dimadu). This can be identified clearly in the following quote.

But the mind to me when going to riarekkare (waste) or riappangngaddiang (dimadu). The parents of that same Luwu welcomes that that also will be the objections that will be delivered to those sent by the Bone. If it is required, and agree with, then it is not allowed as well, then that is what led to the splitting of the pue naala bulo, bamboo, becoming celestial arising from the dispute or war (PR, 224 pp.).

V. Conclusions

Cultural values found in the folklore of the Pau-pau Rikadong, daughter of We Taddampalie, namely: Council Consensus; Give priority to the people than yourself or family; Obedience to parents; helpful mutual loyalty;; surrender to God's destiny; honor guest; and keeping our promises.

VI. Suggestions

The research literature, folklore Pau-Pau Rikadong, daughter of We Taddampalie need to be intensified by using another approach in literary works. Therefore, it is recommended for advanced research by applying a variety of approaches that exist in literary works. In addition, the research suggested that other people's stories with the structural approach to examine the value of education and socio-cultural values so that the local literary work can be widely recognized, nationally and internationally.

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THE DEVELOPMENT OF ACCOUNTING EDUCATION AT UNIVERSITY OF INDONESIA

Mediaty
HASANUDDIN UNIVERSITY

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Abstract

Lower levels of educational institutions from primary schools to the very top level that universities are the institutions that are oriented non-profit or public sector. Where the institution is also required to have adequate accounting systems in order to provide information about the activities of the entire organization to stakeholders. This paper aims to explore further, starting from the rules of what is used in the preparation of the accounting system of the institution, the purpose of reporting, sources of funding and educational characteristics of the accounting system until the review journals related to the accountability of higher education institutions.

Keyword: education, finance, accountability

I. Introduction

Education is a nonprofit institution, so it has different characteristics to the characteristic of business accounting. Therefore, the financial statements prepared in attention to specific characteristics in accounting for nonprofit organizations, especially those that apply to government organizations so that the financial statements refers to the government accounting system and accounting system that is applied to the institution concerned and pay attention to Indonesia's financial accounting standards. As a nonprofit institution, the financial reporting based on Statement of Financial Accounting Standards No.45.

SFAS No. 45 Financial Reporting of Non-Profit Organizations issued by the Indonesian Institute of Accountants to facilitate all non-profit organization. GAAP profit entities in the characteristics indicated by the acquisition of donations to the main resource (asset), not the owner entity contributor and not expected to result, in return, or commercial gain.

Profit entities may also be owed and allows revenue from services rendered to the public, even though their income is not meant to gain profit. Thus, non-profit entities do not have to share profits in any form to the founder / owner of the entity's financial report for-profit entity in charge of measuring the service or benefit of the entity and become a means of accountability of the management entity in the form of property-liability debt (balance), the accountability of cash (Cash Flow), and Activity Reports.

Bound by the entity's mission, the main income is presented gross, are presented in net investment income net of investment expenses. The achievement of critical program information in the financial statements, which describe the effectiveness of the load and the perceived benefits of a major service recipient entity. Cash flow is very important to describe the quality of financial management accountability in the eyes of donors.

Once the importance of donors making cash donations have not laid out in the Notes to Financial Statements (CALK), which gives a special dignity CALK in nonprofit financial statements is equivalent to the Balance Sheet and Activity Reports.

In this paper also revealed a study conducted by Yuhertiana (2011) in which the study aims to explore the extent to which accountability and transparency of educational

organizations, especially universities. Stakeholders can easily access information on the budgetary and financial institutions public University. This research will also be important because of the lack of communication and information, the reality appears several phenomena all boils down to questions about the implementation of good governance.

II. Discussion

A. Statement of financial accounting standards no. 45

The users of financial statements-profit organizations have common interests that do not vary with business organizations, namely to assess:

- a) Services provided by non-profit organization and its ability to continue providing the service
- b) How managers carry out their responsibilities and performance aspects of the manager.

Organization's ability to continue to provide services communicated via the statement of financial position that provides information about the assets, liabilities, net assets, and information about the relationship between these elements. This report should present separately the net assets of either bound or not bound to use. Accountability of managers about his ability to manage organizational resources received from donors are presented through activity reports and statements of cash flows. Activity report must provide information about changes in net assets of the group.

This statement applies to the financial statements presented by the nonprofit organization that meets the following characteristics:

- a) Entities derived from resources that the donors who do not expect repayment or economic benefits that are comparable to the amount of resources given.
- b) Produces the goods and / or services without profit aims to foster, and if an entity making a profit, then the amount is never shared with the founders or owners of such entities.
- c) There is no ownership of the business as usual in the organization, in the sense that ownership in a non-profit organization cannot be sold, switch, or redeemed, or ownership does not reflect the proportion of resource sharing entity upon liquidation or dissolution of the entity.

This statement aims to regulate financial reporting of nonprofit organizations. With the reporting standards, financial reporting nonprofits are expected to be more easily understood, has relevance, and has a high appeal. The financial statements for non-profit organization comprised of

1. Statement of financial position, statement of financial position include the organization as a whole and should present the total assets, liabilities and net assets.
2. Activity reports, activity reports covering the organization as a whole and present a number of changes in net assets during the period. Changes in net assets in the statement of activity reflected in net assets or equity in the statement of financial position.
3. Cash flow statement, cash flow statement the main purpose is to present information about cash receipts and disbursements in a period.
4. Notes to financial statements.

Financial statements is different from the financial statements for business organizations in general.

B. Education sector financial reporting

Financial reporting in the education sector is intended to present and express the full activity of educational institutions including the units in it and the economic resources entrusted by the donors, members of the organization's educational institutions, creditors and other parties as well as to account for in accordance with laws and law and regulations with regard to the principles of accountability and transparency.

Thus, the preparation of financial statements directed to:

1. Provide information on:
 - a. The number and nature of the assets, liabilities and net assets.
 - b. Effects of transactions, other events and circumstances that change the value and nature of net assets.
 - c. The type and amount of inflow and outflow of resources in a given period and the relationship between the two.
 - d. Educational institutions and ways to get cash to spend, get a loan and pay off a loan and other factors that affect liquidity.
 - e. Business services to higher education institutions.
2. Activities by showing accountability accountable through financial statements and the management of resources entrusted the implementation of policy in the achievement of established goals.
3. Achieve transparency in financial reporting by providing financial information that are open to the public.
4. Provide financial information that is useful for planning and financial management as well as facilitate effective control over all property, liabilities and net assets.

Basic traits or characteristics of the Education Sector Accounting are:

1. Does not aim to measure the profit educational institutions aim is to derive a profit but to provide services to the community in education and teaching, research and community service that must provide financial information about economic resources / financial services and home use for those resources. In accordance with SFAS No.: 45 of these resources are classified in:
 - a. Bound the resources whose use is restricted for specific purposes by providing the funds. Restrictions may be temporary / temporary or permanent. Temporary restrictions / while the restrictions on the use of resources by donors who stipulate that resources are maintained until the fulfillment of certain circumstances. Permanent restrictions are restrictions on the use of the resources specified by the contributor that these resources be maintained permanently, but the organization permitted to use some or all revenue or other economic benefits derived from these resources.
 - b. Unrestricted resources whose use is not restricted to specific purposes by providing the funds.
2. Fund Accounting Education Institute as a nonprofit organization uses fund accounting system that includes a separate accounting of funds of funds into current and noncurrent funds in accordance with their respective sources of funds entrusted. Identified as a fund accounting and reporting entity are presented separately for each fund. Net assets (such as equity in commercial accounting) are grouped into various accounts such as: the net assets tied to permanent, temporary bound net assets and net assets not tied.

While financial resources for implementation, management and development of education sector, in particular universities, according to Regulation 153/2000 Article 42 comes from:

- a. Government. Government funding is derived from the receipt of funds through the regular budget and development activities set out in the Entry List (DIK) and Form Project (DIP), receipt of grants / subsidies and the contract / co-operation in education, research and community service with the agency / government.
- b. Public funds from the public is receiving funds from education, the selection, co-operation according to the role and function of universities, donations / grants and other revenues from the public.
- c. Business and savings and college savings fund of the business consists of sales receipts and utilization of university resources, acceptance of the additional effort (auxiliary enterprises) and investment revenue.
- d. Foreign funds from abroad is an acquisition from abroad in the form of grants, gifts, donations and contracts as well as results of international cooperation and acceptance of payment of tuition and admission fees by foreign students.

All funds are classified into:

- a. Current fund (Current Fund), the funds available for operating the university is fully under the control of the university. Under the restrictions, these funds are classified into:
 1. Current Fund Limited / Restricted
 2. Current fund Free / Unrestricted.
 3. Non-Current Funds (Non-Current Fund)
- b. Non-current funds are funds that are not used for the daily operational activities and has been designed for a specific use. These funds are classified into:
 1. Assistance Fund (Loan Funds) Fund is a fund that holds the source of loan funds for students, faculty and staff. Lenders can define and support which is operated by rotation (revolving basis). Included in this fund is a gift from the government, aid, inheritance is determined by the donor to give to students, faculty and staff as loans and other funds that are free but determined to use the loan funds by the University authorities. Contributions are determined on a temporary basis, namely the principal and interest on loans is returned to the donor after a certain period of time.
 2. Contribution Fund (Endowment Funds) Contribution Fund is a fund that can not be used until the reporting date and are invested or available to invest in order to generate revenue. Additional funds are classified in:
 - a. Endowment funds, the fund determines that the principal provider of funds can not be contested and is eternal, only the income from these investments are available for use.
 - b. Term Endowment Funds, the funds will be terminated from the endowment status or condition until the time set by the fund to be used later as agreed.
 - c. Quasi Endowment Funds, the fund serves as a trust fund, as determined by the university, for a period of time. The next principal of the loan can be used for other purposes.
- c. Annual Fund (Annuity funds) Annual Fund is the fund from which the contributors to the annual contract the University has an obligation to pay certain amount to the donor. If the agreement expires, the remaining funds belong to the University.
- d. Long-Term Income Fund (Life Income Funds) income Long Term Funds are funds provided by donors through the trust document (trust document) which provides that income is reduced by the cost, payable to the specified party. University's principal fund to be determined if the party is dead.
- e. Funds for Building (Plant Funds) These funds resemble the funds in government funds projects that demonstrate specified funding for new construction or renovation and repair

material. These funds can be sourced from external agencies, student assistance, transfer of funds is limited and the revenue from donations or aid. Funds for the building include:

1. To the building fund account (unexpended plant funds) are funds to accommodate the source of funds used to finance the acquisition or construction of long-term assets. If the expenses of the related facilities are constructed, its assets are accounted for in another fund type.
 2. Renewal and replacement fund (renewal and replacement funds) to accommodate resources that are used to fund the renewal or replacement and is generally not capitalized.
 3. Termination of debt funds (retirement of indebtedness funds) are used for interest and principal payments associated with debt for the construction of fixed assets.
 4. Net investment in a fund for the building (net investment in plant funds) are used to prepare the fund for capital construction or assets to be acquired, consisting of all long-lived assets and associated debt. Money for the payment of principal and interest on loans transferred from the current funds are not unlimited.
- f. Funds for the Agency (Agency Funds) is a funding agency / agencies that administered the university but not the ownership of the University. University serves as the manager of the accounting records, the holder of the funds and make expenditures on their behalf.

Accounting cycle at universities and other higher education institutions can be grouped into three stages, namely:

1. Recording stage
 - a. The identification and measurement of evidence and proof of recording transactions.
 - b. Activity recording evidence of transactions in the diary or journal
 - c. Transfer or posting of journals or groups of species based on general ledger accounts.
2. Phase summary
 - a. Preparation of Trial Balance (trial balance) based on the accounts ledger.
 - b. Making adjusting entries (adjusting entries)
 - c. Preparation of paper work (work sheet) or work sheet.
 - d. Preparation of the closing entries (closing entries)
 - e. Preparation of trial balance after closing (post closing trial balance)
 - f. Making reversing entries (reversing entries)
3. Reporting phase
 - a. Surplus Deficit Report
 - b. Statement of Cash Flows
 - c. Balance
 - d. Notes to Financial Statements

Preparation of Financial Statements using the modified accrual basis in accordance with Financial Accounting Standards Indonesia. All provisions of the Financial Accounting Standards applicable to financial reporting the University unless specifically stated otherwise. Accounting cycle in their respective state universities vary based on the status of the university.

Accounting education is expected to give importance in ensuring the accountability of institutions providing education or educational organizations as listed in the National Education Act. As a guarantor of accountability, Accounting gives a comprehensive picture of all the activities of an educational institution or organization, from the financial side.

Where in a study written by Yuhertiana (2001) noted that in Indonesia, by taking a sample of 10 colleges that have the highest webometric get that from the ten universities

that examined only one that presents a complete financial report is Unair (Appendix). Financial information about income and expenses are presented globally in the form of summary data and figures presented by the two universities namely UGM and UI. The annual report presents comprehensive information found in the performance of universities, and UB Unair. Still there are four colleges that have absolutely no information or financial component on his website.

Though the annual report is an obligation that needs to be communicated to the public. One aspect of transparency can be seen in Section VII of the Accountability and Oversight Act BHP. Supervision of legal education through an annual reporting system. The report covers the activities of the academic field of education, research, and community service. Meanwhile, for non-academic field covering aspects of management and financial reporting.

Meanwhile, the University Hasanudin itself, is associated with financial reporting, based on information from Febry Henri, a member of ICW disclose education, financial documents provided by the University of Hasanuddin (Unhas) Makassar is very complete and in accordance with the request ICW Febry said, is not wrong if it's Unhas named PTN with financial governance is best compared to other campuses.

Since there are three categories of governance in the financial statements provided by a number of state universities. First, the categories Unhas satisfying because it provides data that completely, state universities have responded to the request of the ICW, but the report is unsatisfactory. They are the University of Indonesia and the Bogor Agricultural Institute (IPB). While these three categories are the state universities who did not respond to requests for ICW, the University of Gadjah Mada in Yogyakarta, Bandung Institute of Technology (ITB), the North Sumatra University (USU), University of Airlangga Surabaya, and Universitas Padjadjaran Bandung.

Unhas provide financial statement data from 2006 to 2009 with a report of assessment of public accountants gain unqualified" '(WTP) was achieved in 2009. In 2010, Unhas regain WTP.

ICW assessment before discharge, it's been a lot of state universities who studied" dating" Unhas subject to these financial statements. Public university that is UGM, Undip Semarang, Indonesia University of Education (UPI) Bandung, Unmul Samarinda, Udayana University Denpasar, Unhalu Kendari, and Gorontalo State University. ([Http://www.unhas.ac.id](http://www.unhas.ac.id))

III. Conclusion

1. Funding higher education can be obtained from various sources i.e. Government, Business and University Savings, Community and External Affairs.
2. College accounting records held by government will be examined by government official's functional supervision in accordance with applicable laws and regulations.
3. Accounting cycles in the Education Sector is basically the same as the accounting cycle in general, but its application in the field have a number of changes, to fit the purpose of accounting records and the status of the institution concerned. Financial reporting in the education sector should be based on IAS 45
4. The report covers the activities of the academic field of education, research, and community service. Meanwhile, for non-academic field covering aspects of management and financial reporting.
5. Unhas provide financial statement data from 2006 to 2009 with a report of assessment of public accountants gain unqualified" '(WTP) was achieved in 2009. In 2010, Unhas regain WTP.

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THE IMPLEMENTATION OF THE PRINCIPLE OF TRANSFERENCE IN DETERMINATION OF THE BUDGETS IN THE LEGISLATIVE MECHANISM OF SOUTH SULAWESI

Mustawa

University of 45 makassar

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Abstract

Regulations of the province of South Sulawesi provincial tertip no. 17 of 2004, which became the basis of the implementation of budget revenue assignment mechanism Government Regulations area 2005 South Sulawesi province turned out not to Government Regulationsthe implementation of the principle of transparency. Because none of the regulatory charge lighting material which requires tertip transparency in the establishment of national mechanisms in 2005. The mechanism of the grant budget 2005 in the south sulawesi provincial government does not comply with the principle of transparency which is set in the context of the law of the country, in particular those provided for in article 23 paragraph 1 of chapter vii of the constitution of 1945 which confirmed, budget revenues and state spending as a form of state financial management are set each year by law and carried out in an open and responsible for the most of people's prosperity

Keywords: principle of transfaransi, budgets, legislatif machanism

I. Introductions

Preparation of the grant system in south Sulawesi can be seen from two processes: a process that occurs in the executive and the legislative process going on. The process that occurs in the executive is a process of preparing budgets as a whole is in the hands of regional secretary who is also responsible for coordinating all the activities of the preparation of budgets. While the process of preparing a routine expenditures compiled by the local government finance, the process of preparation of the acceptance by the regional revenue and process for preparing the development expenditures compiled by the regional development in this part of the preparation of the program and the financial section. The legislative process going on in the groove in the authors start with the new fiscal year ahead of the entry into force, the governor is obligated to deliver the draft budgets and attachments change of information with the financial memorandum to parliament. The next chairman of the Representatives area gave the financial memorandum and draft budgets to change about the budget committee to obtain his opinion. Then the opinion of the committee budget submitted to the committees for discussion. After that from the commissions it was decided together with the Representatives area plenary meeting with executives.

Before compiling the draft income and expenditure area of south Sulawesi, local government (executive) together with provincial legislators crafting general policy direction and budgets beginning with do networking community aspirations based on regional strategic plan and or planning document specified areas, as well as issues of national policy in the field of finance the minister of internal affairs, as contained in annex vi decision of minister of the interior no. 29 2002, that budgets drawn up based on the performance of a system Government Regulations to the budget that prioritizes efforts to the achievement of

the work or output from planning the allocation of costs or the input set. Budgets drawn up based on the specific target to achieve in a budget.

Therefore, in order to prepare draft budgets, local authorities together with legislative drafting general policies and direction budgets that contain instructions and general provisions agreed upon as a guide in the preparation of budgets. This later became the basis for the assessment of the financial performance of the budget for one year. The point is how the focus was more components and performance expected arranged by aspiration by considering the conditions and the ability of the area, including the performance of the services has been achieved in the previous fiscal year.

In a discussion about a grant made the delivery that comes from south Sulawesi governor presented to legislators through the introductory notes of the governor. While that comes from the proposals of parliament along with the explanation submitted in writing to the chairman of the Representatives area. Both the draft presented to the members of parliament in accordance with the Government Regulations mechanisms.

II. The forms of participation in the process of establishment of a grant.

In the south Sulawesi provincial code of conduct no. 17 in 2004, the participation of the community to participate in the process of establishment of a grant specifically is not set. Public engagement is only implemented on the basis of proposals of the fraction-fraction or commissions. Implementing public participation were implemented at the time of the pre-budget discussion by executives.

In pre-budget deliberations, executives seeking inputs from the community for the manufacture of preserved material in making these notes will Government Regulations a list priorities or the scale hereinafter called. In making community no longer involved, but the executives and the board asked for input from the department concerned.

In the code of conduct article 12 no. 17 of 2004 are mentioned the faction receiving and channeling the aspirations of the community. Therefore the community has the right to transmit his opinion related to national policy. However in practice the community opinion is channeled through the faction cannot be monitored the extent of their effectiveness.

Chairman of the Representatives area in south Sulawesi, Agus Arifin Numang (interview, November 7, 2005) says, Forms of public involvement in the preparation of budgets do not become the responsibility of the council, because the process of filing of draft budgets implemented by the executive. In practice, presented to the parliament after a discussion with technical agencies, after gaining input from the community.

But legislators in south Sulawesi so far remain scheduled for dialogue with society and representatives of the before meeting the national discussion. Forms of public participation which is exercised by the board are:

- a. The commissions in the dialogue with the community with regard to the deliberations of the national plan. Results of the dialogue and the findings of the commissions will be submitted to the budget committee.
- b. In the meetings of the plenary, the council invited the representatives of the communities to present to listen to regional development policy direction in the coming year. In the plenary meetings of the community does not have the right to speak can still respond to the budget policy through the media?
- c. The fraction-fraction in parliament is given the Government Regulations to accept the aspirations of the community. Usually the fraction-fraction will invite non-

governmental organizations to hear the opinions and proposals with regard to the discussion of national material.

- d. Ngo also conduct interactive dialogue with members of the faction as an extension of political parties in parliament. The dialogue that took place between Ngo and faction-faction in parliament of the duties and functions of the provincial government to raise the aspirations of the community.

Responding to criticism of the implementation of transparency in the decision-making process in the council, according to a member of the budget commission of parliament in south Sulawesi, Annas Genda, also from Golkar faction's (interview, November 7, 2005) states:

Thus a whip for the members of the council in particular budget committee to work better. However, the budget committee of parliament in south Sulawesi refused if Ngo assess the Representatives area in discussing budgets along with the executive is not transparent. So far, the budget committee's opinion thus obtained input from either direct or through community institutions competence included are the Ngo themselves.

More are said to be chairman of the Representatives area in south Sulawesi Agus Arifin Numang that:

The attitude of parliament in the setting of budgets is very clear, as set forth in the code of Conduct no. 17 in 2004. In article 68, paragraph (2) mentioned that the closed meetings, as referred to in article (1) done for a decision unless the following among others the Government Regulations the draft income Government Regulations budget areas, the determination of the budget revenues and Government Regulations areas and the determination of the change, the removal of taxes and regional levies.

Meanwhile, the chairman of the commission a local house in south Sulawesi. Muhammad rum (interview, November 18, 2005) says:

I disagree if all policies are decided by the parliament must be consulted with the public. But in the matter of the determination of national mechanisms that are best implemented by the board is asking for public input with respect to the budget plan submitted by the executive.

With the above opinion, Government Regulation to be members of the parliament should set up a mechanism of consultations based on the code of Conduct board. The thing is, so far there has not been a strong legal basis to regulate how the procedures of implementation. If there is indeed a decision together, then the mechanism of implementation of the public participation partnerships forms are pre-arranged in Local Regulations. In principle, the commission could not agree more with Representatives area in south Sulawesi, there are parties who could help the council to prepare draft local regulations concerning transparency.

Legislative monitoring coordinator (coupling) in south Sulawesi, Syamsuddin Alimsyah (interview, December 5, 2005), In the practice of drafting budgets on actual people in south Sulawesi, the executive and the legislature should be directly involved. But in the process of preparing a grant intended for the people, the public is involved only at the level of village development council. At a coordination meeting of development and Draft Income Government Regulations Districts Budget, the community authorization in no way involved. Local governments use the concept of hegemony and social representation.

I need to know the structure of the discussion of budgets, based on Minister's Decision 29 2002, identifies the direction of public policy, that would describe the vision and mission of the government. So there is also Draft Income Government Regulations Districts

Budget, Strategic Plan and grant himself later became the (list of budget unit of work) is explained further by Syamsuddin Alimsyah as follows:

From the experience that exists, all the elements of those policies was started from the initiative of the executive which is then discussed in parliament for Government Regulations to regulatory regions. The question was then raised the question of whether determinations is in compliance with the existing mechanisms or normal? Since then, almost everywhere throughout the area especially for people of marginal do resistance is massive. And myself looked at did indeed there are irregularities in the assignment grant.

Irregularities, the first can be seen from the lack of consistency of the parties (executive and legislative) to make the structure of budgeting as a guide. I Government Regulations, as a document that should be the main reference in program Government Regulations budget thus could be ignored, and so on, and the tiny presentation program on real budgets are in line with the document above. Bottom line, Strategic Plan etc. surely no more to fulfill the formalities of the rules. Even more wretched again, some regions found coupling thus more Draft Income Government Regulations Districts Budget First new discussion following the drafting of the, Even after receiving protests from the public, such as Bulukumba in budgets 2005, second, the problem of scheduling the discussion of who is always late. Based on an existing rule, budgets should follow the current year that is set to start in January and end of year/month of December. But the fact is, a new Draft Income Government Regulations Districts Budget usually submitted by the executive to the legislature discussed in February or March.

So hopes for the community to be able to take control of the process of discussion in parliament has been very difficult for the reasons you have time. Similarly, with its own legislative requirements be basic hope for society to be more optimally using the right (make critical budgeting) difficult to materialize.

Otherwise the aroma of infidelity executive and legislative branches for the ration program through grant more wide open. And it's actually not hard to prove, we can see the before and after the establishment of a grant, the program first and foremost once done there was " out of the streets " that wrap with the term the course of Government Regulations. And to fool public says is simple, the funds used are usually leave on the executive post, so as if the executive and legislative program is the passive ones (invited).

Looking ahead, we need a strong Government Regulations for the prompt to the executive and legislative branches in designing the schedule starting from the stage of the process, the drafting, discussion and assignments. In the executive, for example, should have available time and space for the involvement of the community. Similarly, in the legislature, in particular agency/committee deliberations closely in allocating the budget deliberations schedule with absolutely no guarantee of availability of time and space to get back involved in the discussion, as the fulfillment of the fundamental rights of citizens as set forth in the act government regulation no. 10 in 2004

Based on the above, it Government Regulations that no national assignment is done via the rules through Local Regulations resulted in openness to involve the public in the process of grant assignment in the south Sulawesi provincial government has no legally binding force. Passion for seeking the change is also entirely closed Government Regulations because there is no code of conduct that is specifically intended for the lexspecialis discussed the regulation about the budget area (Draft Income Government Regulations Districts Budget). Conduct regional Sulawesi Selatan only procedural mechanisms governing members to convene and others in general. This code of conduct is

also only refers to the Government Regulations 25 in 2004 about the preparation of legislative conduct minimal once accommodate transparency and public participation, including access to information and the minimum service standard becomes a necessity in to organize a more democratic government.

On that basis the coupling itself actually has urged immediate legislative code of conduct amendment Sulawesi Selatan more participatory cells based on the underlying law no. 10 of 2004 that must any conduct of representatives must accommodate or provide a space for the community to participate in any process of preparing, setting up implementation policy discussions particularly in article 28 and 53. Other considerations that must be allow is the act of a criminal offence of corruption act 31 of 1999 and Government Regulations 71 2000 regulating the minimum service standards on the public in the code of Conduct was Government Regulations to organize explicitly about the nature of the meeting with reduce or narrow the chances of performance of closed meetings.

Like just allocated to the material pertaining to the importance of privacy and state secrets as set forth in the code of criminal procedure. In the code of Conduct also there needs to be an assertion in a closed session of the meeting stated the leadership or one of the participants of the council to designate a spokesman to clarify the reasons for the perceived need to be declared closed.

III. Implementation of the principle of transparency mechanisms in the south Sulawesi provincial government

In the implementation of the principle of transparency of managing budgets, regional government of south Sulawesi through regional development in south Sulawesi conducting deliberations development plan province. The goal of is to be the main media in carrying out public consultation for all policy recommendations to Government Regulations the implementation of the programed of activities for the next fiscal year. Province was held throughout the month of March. in the south Sulawesi provincial government the principle of transparency is implemented through a series of activities i.e. Visits directly to field (recess) implemented by the commission-commission the completeness of the board. During this recess members of Representatives area collects data and conducts an evaluation of the results of development activities carried out by the local government in the budget. In this report the council members are also incorporated in the budget committee would make material from the recess for budget deliberations meetings with executives.

Fractions-fraction in parliament can make a dialogue with the constituents, in order to hear their hopes and aspirations. But the ceremonial Government Regulations raised only dialog and does not reflect the interests of society in general. But faction-fraction as an extension of the hands of political parties in parliament the dialog rate is very effective if it can be utilized by all circles, including Ngo to state his opinion.

In the explanation of article 33, the code of Conduct in south Sulawesi provincial government, the council actually has the right to propose draft Local Regulations. These rights are intended to encourage, stimulate creativity, passion and the quality of members of the provincial parliament in addressing as well as transmit and follow up the aspirations of the community it represents in the form of the submission of the act. Whereas the right to ask questions is a member of parliament delivered the question whether oral or in writing to the local governments related to the duties and powers of provincial legislators.

While the right to convey the suggestion and opinions is a member of the provincial parliament to convey a proposal and opinions freely to provincial legislators so that no

guarantee of independence in accordance with the call of conscience as well as credibility. Therefore any member of parliament cannot be taken by anyone in the decision-making process.

If the involvement of the community is simply to invite outside parties in discussion of policy especially in the legislative, specifically to the Representatives area in south Sulawesi honestly acknowledged there is a positive progress. Data coupling, the tradition of community involvement in the discussion of ran Local Regulations started in 2000. Although usually still was initiated by coupling to invite party representatives were to exit the building discussing directly with the people. Frame is pretty varied, ranging the term public hearing outside the building or go to direct the office of parliament. And in 2003, the provincial government responded to complaints and initiatives agreed upon to be the stages that must be traversed before the assignment. And this is indeed more advanced with other areas.

Even then the impact of the meeting was very low. Even impressed still mere formalistic to meet the expectations of the community. The forums are available yet to give guarantees against the aspirations of the community will be listen by the board. Even in some fact, aspiration merely considered angina passed. Examples of corruption cases a grant in 2003. The coupling itself has officially proposed to the legislators to be careful in drawing up the budget. Especially the addition of allowances for the members of the board to be rp18, 2 billion. But in fact, the council continues to meet his budget allocating welfare for those that go beyond Government Regulations 110 2000. Similarly with other posts, such as the office of exit travel program areas include out of state. However all that remains are. This practice is actually going on in the executive. If there is a change only on posts that are less direct contact to the " lifeblood " of officials in the executive and the legislative.

Community groups including coupling required extra work to escort the aspirations of the community. Surely by strengthening partner co-operation with others especially the media to do a movement campaign continuously. Another step that made coupling is also making a recapitulation of budget posts more readable by people, especially projects that get into the environment so as to facilitate supervision.

Since 2002, the coupling has actually been consolidating the community in small-group group is termed a parliamentary group or a parliament on the deliberately given reinforcement and mentoring to more critical in the advocate for each policy issued by the government.

There are actually a lot of legislation that regulates the involvement of society of the importance in any policy formulation. The act of 31 may 1999 concerning the criminal offence of corruption, law no. 28 of 1999 on the organization of the government clean included in regulation no. 78 of 2000 on minimum service standards to the public, all of them giving how important community involvement starting from the stage of the process to the implementation of the policy.

In fact article 53 Government Regulations no. 10 2004, more firmly regulate the right of society to participate in any policy. And the participation model is defined should be regulated in the conduct of parliament. This means that the closed meetings especially regarding public interest should not do. It's just that, of all the allow legislation in south Sulawesi provincial code of conduct considerations, thus opening up spaces for meetings closed to the public.

It is realized, the ubiquitous nature of the meeting there were two known, open and closed meetings, all of which should be measured. Unlike the code of Conduct far, there was no clear criteria concerning the discussion of the matter until a meeting must be

declared closed. Whether it concerns public interest, budgeting or privacy, when the council has agreed to do a closed then its implementation will be closed to the public.

Another drawback of closed meetings, nor does it charge to one person being the spokesperson of the council of the results so that the public really doesn't know the outcome of the hearing and the reason the trial is done. In that sense, the frequency of open and closed meetings actually still much influenced on the integrity of individual board members. We should not get caught up on the amount of a percentage of meeting opened and closed. In the south Sulawesi provincial government, for example, is certain the number of open meetings would be more of a closed meeting. And the coupling itself gets an invitation to attend the meetings of the Representatives area, it even has the right to speak, propose opinions. However, as described above, whether the aspirations are heard there is no guarantee that tie. Because usually in the stage of finalization of policy, especially the budget, the public is not involved anymore (closed to public).

And strategy we used to play here the maximization of existing I to some people who could be allies with us. The next stages of coupling directly involved do the escort from the stage of the level of village, district, county, including meetings at the level of regional development agencies to the discussion and determination in the legislature. All of this, it is also Government Regulations by public campaign and movement strengthening base to drive awareness to join together to play an active role controlling budgets, so instead to house members chose two way coupling gives reinforcement to the legislative members e.g. Do the training how to understand more of the budget in favor of underprivileged and how to read a budget are critical. Both brought house members to conversations directly with community groups at the level of the base. Right now, its own attempt to coupling the identification or commonly known with the originator of the term to identify a few board members who are considered still have the commitment, concern to the people, anti-corruption. They-they are organized in a single container caucus who later became allied partner relationships, in fighting for the interests of the community.

IV. Conclusion

Regulations of the province of south sulawesi provincial tertip no. 17 of 2004, which became the basis of the implementation of budget revenue assignment mechanism Government Regulations area 2005 south sulawesi province turned out not to Government Regulationthe implementation of the principle of transparency. Because none of the regulatory charge lighting material which requires tertip transparency in the establishment of national mechanisms in 2005.

The mechanism of the grant budget 2005 in the south sulawesi provincial government does not comply with the principle of transparency which is set in the context of the law of the country, in particular those provided for in article 23 paragraph 1 of chapter vii of the constitution of 1945 which confirmed, budget revenues and state spending as a form of state financial management are set each year by law and carried out in an open and responsible for most of the prosperity of the people.

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THE ALL OF LAWSUITS (ONSLAAG VAN ALLE RECHTSVERVOLGING) IN THE CRIME OF CORRUPTION

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Abstract

The verdict from all lawsuits (onslaag van alle rechtsvervolging) dropped the judge to the defendant in this matter can be categorized as progressive verdicts when associated with corruption eradication efforts. At a time when the Government was determined to eradicate corruption, still popping Awards judge who frees or releasing the accused. In the case when the prosecution claim is examined in depth and is associated with the fact at the trial the accused should have been convicted of a criminal offence of corruption and very worthy was sentence to criminal penalties. The purpose of criminals, ruling out of any law against judges not bring deterrent effect for want to be corruptor.

Keywords: Off-Lawsuits-Corruption

I. Introductions

Corruption in Indonesia is still very high and widespread. According to the survey results Transparency International in 2007, Indonesia is at a sixth World litigant from 133 countries surveyed. Corruption not only happens in the surrounding Government on the central level but also rampant in the area. The offenders range from acting to a lowly servant, the value of money that corruptions began to count millions to billions of rupiah. Of more concern because if past corruption be furtive when this is done openly.

Exactly what was said by Kautilya a philosopher and thinker of the India 300 years B.C. in describing the current corrupt practices including in Indonesia. Kautilya was asked one day about how much money the people who looted by teachers ' Praja. Kautilya replied, impossible to count them. They, like fish Kautilya said diving in the ocean, not known whether drinking water or not. What was said, as Kautilya survive to this day In a corrupt environment, difficult to choose which one is corruption, which is not, is not easy to judge where the gratuities which money bribes (Francis et al, 2000: 212).

One case of corruption that occur in South Sulawesi that attract public attention is something that is mounting the h. Muhammad Arif Bin h. Puna who was then Chairman of the Representatives Area Bulukumba Regency as a defendant.

The matter came to light after a report from the Coordinator of the non-governmental organization (NGO) in Bulukumba who suspect there has been a misuse of funds in the market development grant Bulukumba and terminal Tanete. NGO reports of the followed up by a law enforcement officer in Bulukumba and eventually the matter assigned to court.

Formulation of the Problem

As for the formulation of the problem in the research are:

1. How does the application of the law of criminal procedure in criminal acts of corruption?
2. What is the ruling of the judge in this case is in line with the corruption eradication efforts in Indonesia?

Whereas the objectives of this research are:

1. To know the application of the law of criminal procedure in the crime of corruption

2. To determine whether the verdict of the judge in this case is in line with the corruption eradication efforts in Indonesia?

Research Method

This research was carried out in Class IIB Bulukumba District Court of South Sulawesi province. This research is the normative research. The data source in this research is the primary legal materials in the form of laws and legal materials of decision of the judge and the secondary literature-legal literature. The results were analyzed by descriptive.

Background of Case

The matter began when Bulukumba Regency Government plan on finding the right location is used to build and market new terminal in Bulukumba sub district. These plans were known by the defendant as a Director of PT. Citra Buana Panrita Lopi. The defendant finds the right location to use to build and market a new terminal next the defendant met the Head Tanete and Bulukumba to discuss the release site to build and market the terminal.

Monday December 23, 2003, the defendant held a meeting in the Office of Neighborhood Tanete attended by the head of Bulukumba and landowners who would be freed. The meeting agreed on several things including:

- a. Land will be freed in village Biroro Village sub district Bulukumba Regency Tanete.
- b. The landowners agreed the land freed by the agreed price of Rp 10,000 (ten thousand dollars) parameter, along with punitive damages on crops that were upon the location.

In early March 2003, the defendant as a Director of PT. Citra Buana Panrita Lopi submits a letter to the Governor of Bulukumba subject construction market and a new terminal Tanete with number: 017/images. PL/III/2003 as had been proposed earlier by the numbers 004/Image-PL/I/2003 dated 3 January 2003 and by the disposition Bulukumba Regent to Drs. H. Suddin, DS, as the head of MSi Dispenda Bulukumba Regency and the market.

On the basis of the above, the defendant received a grant funding in 2003 from Drs. h. Suddin, DS, MSi through the Treasurer Hidayat Kahar, s. Sos who withdraw funds in BPD Bulukumba Rp 250.000.000 (two hundred and fifty million rupiah) appropriate SPMU dated 11 March 2003 number 17/5/2003. Then in August 2003, the defendant filed a return request funds to Drs. h. Suddin DS, MSi and finally the accused received funding Grant in 2003 from Drs. H. Suddin DS, MSi through the Treasurer Hidayat Kahar, s. Sos who withdraw funds in Bulukumba BPD of Rp. 300,000,000 (three hundred million dollars) as of August 6, 2003 dated SPMU Number 119/BT/2003. Thus the total number of funds a Grant in 2003 which was received by the defendant for the liberation of the land market development project and the new terminal Tanete is Rp. 550.000.000 (five hundred and fifty million rupiah).

After the national land Agency (BPN) doing repeated measurements of the land market development project and the new terminal Tanete as stated in the certificate of the land and the deed of sale was the overall land area is only 45.047 square meters. When land area is multiplied by the price of Rp 10,000 (ten thousand dollars) parameter then obtained the price of Rp. 450.470.000 (four hundred and fifty million four hundred and seventy thousand rupiah) plus other expenses (cost of damages crops, notary fees and taxes) of 11.861.225 (eleven million eight hundred sixty-one thousand two hundred twenty-five dollars) so the overall amount became Rp 462.331.225 (four hundred and sixty-two million three hundred thirty-one thousand two hundred twenty dollars five rupiah).

While the overall Grant Budget 2003 funds have been disbursed by Drs. h. Suddin, DS, MSi through the Treasurer Hidayat Kahar, s. Sos which is then received by the defendant for a land acquisition project payments market and the new terminal Tanete is Rp. 550.000.000 (five hundred and fifty million rupiah). Thus there is a difference between the payment of the compensation land and plants that exist in order to fund a Grant 2003 received the defendant Rp 87.668.775 (eighty seven million six hundred sixty-eight thousand seven hundred seventy-five dollars) difference those funds not returned the accused to Bulukumba Regency Government.

The defendant's actions, in particular the Country resulting in Bulukumba Regency Government suffered losses amounting to Rp 87.668.775 (eighty seven million six hundred sixty-eight thousand seven hundred seventy-five dollars). This is corroborated by the report of the audit investigation results the Agency's oversight of finance and development representation of the South Sulawesi province number: Lap-5804/PW 21/5/2005 dated, November 18, 2005

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II. Results and Discussion

1. The facts on which the proceeding

Proven or whether indictments public prosecutor the trial Court is determined by means of evidence submitted. In this case the public prosecutor has submitted evidence in the form of witnesses, experts, information letter and description of the defendant. Witnesses and experts who are asked questions provides information under oath. But one witness, namely Drs. H.A. Patabai Pabokori Bulukumba Regency Regent who also could not be present at the trial, in which testimony was read out in court over the approval of the public prosecutor and the accused.

Based on description of witnesses, experts and defendants, found the facts substantially as follows:

Completely in 2002 Bulukumba Regency Government is planning to build a market and terminal Tanete Bulukumba Sub to be budgeted and implemented in 2003. To carry out the plan, the Regent of Bulukumba pointed orally and then approved by the head of representatives area Bulukumba Regency based on number 07/RS-III/2003/representatives area to Citra Buana Panrita Lopi to make concrete steps to materialize the development market and the terminal.

- a. After the appointment of a Regent Bulukumba verbally to the defendant, the defendant and the Regent of Bulukumba locating. After the location set was held the meeting on 23 December 2002 between the landowners and residents of the defendant as the President Director of PT Citra Buana Panrita Lopi is facilitated by Bulukumba as the head of the leadership meeting.
- b. In a meeting between the owners of the land to the defendant agreed that landowners agree compensation price of Rp. 10,000 parameter while taxes and other costs will be borne by the Developer (Citra Buana Panrita Lopi). While the crop is in the ground that will be released will be discussed in its own among citizens with the Developer. Citizens landlord gets priority for the kiosk will be built.

- c. Prior to the purchase of land measurement by the defendant was held on 13 January 2003 by BPN Bulukumba Regency. The measurement results of 47.277 square meters.
 - d. After measurements of Bulukumba Regency BPN is made by selling the land between the land owners with a defendant who corroborated with the deed of sale and purchase of land.
 - e. The defendant has received funding from the Department of revenue and County Market area of Bulukumba on March 11, 2003 amounting to Rp. 250.000.000 for pre-payment of liberation land market and terminal Tanete Bulukumba Sub-district.
 - f. The defendant has received funding from the Department of revenue and County Market area of Bulukumba on 6 August 2003 of Rp. support for payment of the cost of land for the construction of the Bulukumba Sub district Tanete.
 - g. The total amount of funds that have been received for the release of the defendant is IDR 250.000.000,-+ USD 300,000,000,-= Rp. 550.000.000,-
 - h. During a meeting held on 23 December 2002 between the landowners and residents accused facilitated Bulukumba followed by the purchase of citizens by the defendant, has formed the Committee of nine. Nine new Committee formed after the land was purchased by the defendant and the finish will be held from the defendant's waiver to Bulukumba Regency Government.
 - i. The Committee for the implementation of the procurement of Land Development to public interest in Bulukumba Regency area has hosted the release of land rights with the Land Procurement event/News Release land rights Number 580/01/BLK/2003 and Land Procurement event/news release land rights Number 580/02/BLK/2003 the first party substantially h. Muhammad Arif (defendant) as the owner of the land release rights to the land to both Drs. Mappigau SammaBulukumba Regency Secretary of the MSi, on behalf of the Governments of Bulukumba Regency.
 - j. In order to release the land rights held by BPN Bulukumba measurements so that the total area of the land released by the defendant as a news event in the procurement of land/release of land rights. In addition to the evidence of witnesses, experts and the defendant's description of the public prosecutor has filed evidence letter.
1. Based on the facts revealed at trial, the Public Prosecutor believes that the defendant is guilty of committing criminal acts of corruption. Therefore, the public prosecutor filed criminal charges/requisition: Declare the defendant h. Muhammad Arif Bin h. Puna proven guilty of Corruption together as set forth and threatened criminal in article 2 of law No. 31 of 1999 regarding the eradication of criminal acts of Corruption Jo. Act No. 20 of 2001 Jo Article 55, paragraph (1) of the Criminal Code.
 2. Drop the criminal against defendants h. Muhammad Arif Bin h. Puna with imprisonment for 4 in command of the defendant was arrested.
 3. Drop the criminal fine of Rp. 5,000,000 (five million rupiah) subsidair 3 (three) months of confinement.
 4. assign the defendant pay a substitute to the State amounting to Rp. 350.000.000- (three hundred and fifty million rupiah) and if not paying the defendant's wealth was confiscated and auctioned off to cover the replacement of money and if the defendant does not have sufficient possessions to pay for a replacement then are convicted with imprisonment for 2 (two) months.
 5. Declaring the attached evidence in the file.

6. Establish that defendant charged fees of Rp. 5,000 (five thousand rupiah).

Against criminal charges/requisition the public prosecutor, the accused filed a defense/plead through the legal counsel on the point:

1. That whoever is not proven legally and convincingly from acts referred to in article this is a criminal act and the acts committed by the defendant's Act of civil litigation that is selling.
2. That against the law is not proven legally and convincingly because of acts committed by the defendant's civil works and selling already carried out in accordance with the procedures and provisions of law.
3. that enrich themselves, other people or corporations and financial elements can harm the country or economy of the country is not legally and convincingly proven for the accused to have the rest of the Bill to the Local Government of Rp. 741.160.000 Bulukumba,-
4. That the Act of the accused in this case is in the area of the civil code, based on the jurisprudence of the permanent Supreme Court RI No. 39 K/Pid/1984 on 28-8-1984 the defendant must be disconnected from all lawsuits.

That based on the reasons that counsel for the defendant please do Tribunal judges to disconnect:

1. The defendant h. Muchammad Arif Bin h. Puna freed from all lawsuits or at least removed from all lawsuits.
2. Rehabilitation a good name the defendant h. Muhammad Arif Bin h. Puna
3. Charge the fees to the State.

2. Legal Considerations

The public prosecutor asked the defendant to the Court with the claim in the form of charges subsidair (subsidaire ten laste leggings). In an assertion subsidair assertion some criminal acts in layered the heaviest charges start to claim the lightest. In fact in charge subsidair only one criminal act will be assertion to the defendant. Of proof, the consequences are examined in advance by the judge's indictment primair and otherwise proven then moved to other charges (Lamintang, 1990: 329).

The assertion is primair article 2 paragraph (1) of Act No. 31 of 1999 Jo Act No. 20 of 2001 about the change of Act No. 32 of 1999 Jo Article 55, paragraph (1) 1 the elements:

Based on the facts revealed in court associated with the charges, the primair outlines considerations:

1. Any person, Items per person; The Tribunal held that the intended person is person per Diver or included corporations. The Tribunal based on the theory of law that is the subject of legal rights and obligations of persons who may be subject to legal liability for his actions. Based on the examination of witnesses and information based on information the defendant, all of which confirmed the identity of criminal as referred to in the indictment the Prosecutor so that the defendants did not happen against the existence of the subject person/legal error (error in persona), in this case being the subject of law is the defendant h. Muhammad Arif, SE Bin h. Puna. Therefore, the defendant has demonstrated the ability to charge and not found any reason to release the defendant from responsibility of legal persons as subjects of rights and obligations, then the element has been proven legally and convincingly.
2. As against the law do enrich yourself or any other person or Corporation., Elements are against the law do enrich themselves or others or a corporation.; The Tribunal

holds that it is against the law in terms of such article is against the law in the sense of material and hence formal though such a feat is not regulated in legislation, but when the deed is considered reprehensible because it does not correspond to the sense of Justice or the norms of social life in the community, then the deeds are convicted while the meaning can enrich is committed to make richer by deed through means of/against the law. Based on the fact that came to light in the trial, the accused pointed Bulukumba Regent (Director of the image of the world Panrita Lopi) to carry out market and terminal development plan which was originally the designation Tanete orally and then after approval leadership of Bulukumba Regency Legislative No. 07/RS-III/2003/Provincial Governor issued a subpoena for PT.Citra Buana Panrita Lopi and ordered the defendant to undertake concrete steps to materialize the development market and terminal Tanete. The defendant then made a purchase of land belonging to residents. The Assembly considers article 6 Issued Number 55 of 1993 determines that the provision of land for the public interest is done with the help of the Committee the procurement of Land formed by the Governor of every district or city. During the process of land acquisition made by the defendant, not formed land procurement Committee (Committee of nine) Nine newly formed Committee after the land was purchased by the defendant finished and the accused have also received a Grant disbursement that is allocated for the acquisition of new land was then held from the defendant's waiver to Bulukumba District, so that the process does not comply with the provisions of article 6 been issued no. 55 in 1993. Based on the audit investigation data representative of South Sulawesi, The Provincial Financial Examiner price paid the defendant the landlord including crop damages, notaries deed and taxes amounting to Rp. 462.331.225, whereas the defendant received a Grant County funds amounting to Rp. 550.000.000 Bulukumba,-so the difference of Rp. 87.668.775,-the difference is never returned to the local Government of Bulukumba made the defendant's gain. According to the Tribunal that are against the law do enrich yourself or any other person or Corporation has proven to be.

3. Financial that can harm the country or economy of the country, Elements Can hurt the finances of the State or the economy of the country. According to the Assembly that the funds were derived from a Grant is the finances of the State, so the difference between the funds received by the defendant with the funds listed in the news event waiver by the defendant to the government, as found by the Provincial Financial Examiner Rp. 87.668.775 crossovers. Thus elements can be detrimental to the country has been proven.
4. Those who do, who had done and were doing., Elements of those that do, have done and were doing. Against this, the Tribunal is not further taking in the account because is not an element of a criminal offence in its own right, but it is complements that accompanies the main elements in the public prosecutor's claim. Based on the overall consideration of the legal description, the Tribunal considers the elements in the primary claim has been proven legally and convincingly. It's just the legal base the construction works of the defendant's conduct from the public land acquisition is contract between the defendant and the Local Government of Bulukumba. The Tribunal judges to see that in fact the defendant as Director of PT. Citra Buana Panrita Lopi is appointed by the Governor upon approval of the Bulukumba Regency Legislators as partners for development of market and Terminal. The defendants have been willing to accept the offer after seeing the location of the designated land as well

as the allocation of funds provided in the Grant Budget. Thus the Tribunal has seen the word agreed between the two sides.

The Tribunal held that the fact that the accused had committed the liberation of land and has been receiving payments from Local Government gradually according to the size of the funds allocated and has also relinquished rights to the land to the Local Government of Bulukumba, thus legal actions based on these contracts have been completed as agreed, so according to the Tribunal, if there is a difference in the calculation of Local Government with the defendant as Director of PT Citra Buana Panrita Lopi is supposed to be resolved by civil litigation also, considering that the defendant has done works whose value far exceeds the difference in question i.e. Rp. 87.668.775,-

Upon consideration of the law finally convinced judges and the Tribunal held that the defendant's actions have although filled all the elements in the indictment the Prosecutor but the defendant's Act is not a criminal offence, therefore the defendant h. Muhammad Arif, SE Bin h. Puna had to be removed from all lawsuits (onslaagvan alle rechtvervolging). The opinion of the Tribunal judges were poured in Decision No. 34/PID.B/2006/PN/Bulukumba.

3. Legal Analysis

Consideration of the law a verdict the judge asserted in article 197, paragraph (1) letter d of the CRIMINAL CODE that the verdict of the judges must load the considerations drawn up in summary of the facts and circumstances along with a proof of inspection on the siding that is the basis of determining the defendant's fault. The legal consequences of a ruling that does not contain consideration under article 197, paragraph (2) of the Code of Criminal Procedure was annulled by law.

Legal considerations in the decision of judges should be based on the fact that in the Court of Session as a basis for determining guilt or whether the defendant. Judges must carefully and actively seek and find truth materially by assessing objectively the legitimate instruments of evidence presented by the prosecution.

The existence of a legal consideration in any award judges play an important role for solving criminal cases, so that judges are required to have knowledge and understanding of the science of law. According to Sudikno Mertokusumo (1993: 45-46), the role of the understanding of the science of law for a judge can be the motivation for the judges to make law in the consideration of an award. The work of judges unless the practical nature of the routine nature of scientific, also bringing his cause should usually steeped in the science of law to establish the legal considerations as the basis of an award.

Understanding the science of the law firm, will be useful in assessing and interpret what is being dealt with, because the judge is a pillar of Justice. Including understanding the structure of a sociological and jurists award as a reflection of the manifestation of the independence of judges. A fair verdict can increase the credibility of the judiciary which, in turn, will motivate citizens to increase the legal awareness (Marwan Mas, 2005: 28).

In the popular consultations were criminal cases, ruling on behalf of DRS. H. as Muh. Arif Bin h. Puna have been loading considerations of law drawn up in summary of the facts and circumstances along with a proof of inspection at the court hearing. The Tribunal judge has compiled the deliberations related to the facts and elements of the crime are assertion in charges primer. Tribunal judges have been appropriately compiled a consideration which attests that all elements in the indictment primer public prosecutor has been proven legally and convincingly.

Elements of each person by the Tribunal judges have been proven because the defendant on behalf of DRS. H. as Muh. Arif Bin h. Puna became Director of PT. Citra Buana Panrita Lopi during the examination of witnesses and the defendant's own

description, all of which confirmed the identity of defendant as referred to in the indictment the Prosecutor General. The elements are also against the law do enrich themselves or others or a corporation according to the Assembly has been proven. It is based on the fact that the defendant did the release of land from landowners before formed the Committee of nine. In the case under article 6 Issued Number 55 in 1993 about the procurement of land for Public Purposes is done with the help of the Committee of land procurement by the Governor created in each district/city. Similarly, the actions of the defendant who received funding (cash advance) of the Department of Revenue and County Market area of Bulukumba March 11, 2003 amounting to Rp. 250.000.000 on it Budgets in 2003 has not been endorsed/set. This is not in accordance with article 25 the Government Regulation No. 105 2005 governing actions that result in expenditure over a load of a Grant cannot be made before the regulations set out in the area of Budgets and set in the piece.

The Tribunal held that the elements can be detrimental to the finances of the State or a State economy that is proven. It is based on the actions of the defendant did not return the difference between the funds that have been received by the defendant with the funds listed in the news event waiver by the defendant to the Government, as found by the Evidence Of The Owner Of A Motor Vehicle of Rp. 87.668.775. While the elements of those that do, have done and do not further considered by Tribunal judges because the elements of a criminal offence is not established or send it, but it is complements that accompanies the main elements in the public prosecutor's claim.

1. An issue which gave rise to the forms is a legal construction built by the Tribunal that ultimately argues that the Act of the accused is proven, but the Act is not a criminal act. There are three main things that reference the Tribunal relied upon are: in the event of procurement news release land/land rights turned out to be the defendant's position as owner of the land bought from the villagers and sell land to the Local Government of (selling).
2. The difference between the funds received from the defendant's Local Government with the purchase price of the land by the defendant from the public as the findings BPPK Rp. 87.668.775,-it should be resolved in civil proceedings where the defendant has made a work whose value far exceeds the value of the difference in question.
3. Error procedures in the grant disbursement has not yet passed the Representatives Area and errors in land acquisition procedures without a Committee of nine cannot be charged to the accused because of the accused's capacity as employers, not the Government as a decisive policy.

The third basis of reference of the Tribunal judges is so contrary to the legal considerations that in assessing the primer claim elements. The Tribunal judge has compiled a consideration of conflicting with each other. Very hard earned common sense if the legal act between the defendants with the Local Government of Bulukumba is referred to as civil actions. The appointment of PT Citra Buana Panrita Lopi where defendant as its Director established by the Regents and approved by a parliament that is born of the Act public law, and the funds in question are government funds poured in Bulukumba budgets in 2003. Regarding the difference of Rp. 87.668.775,-that is the proper finished for civil liability is also a false opinion. Should the Assembly better understand that it's not worth the money quantity/base of the question in the case of corruption, but the main ones are satisfy the elements of a criminal offence of corruption elements as outlined in the indictment primer public prosecutor?

While the disbursement procedures of budgets and errors in the process of land acquisition which, according to the Tribunal could not be charged to the accused also very wrong. Error in grant disbursement and the process of land acquisition is in tort. Erroneous view of the judge that the defendant that a businessman could not be vested with the responsibility of the procedure because an error occurred. The crime occurred not only involves the defendant but also the Local Government apparatus namely Bulukumba head of Department Revenues examinations market area and separated in a separate indictment. The Tribunal should understand the causal (Causalities) that the criminal act is generally not caused by one fact alone but also there are other facts that are intertwined and inseparable from each other. According to Rumelin factors that deserve to be called as the cause of an event that happened it was the circumstances known to the person at the time the offender the offender performs his deeds, that he will be able to pose a certain result (Lamintang, 1984: 217).

Consideration of judge who looked at that Act of the defendant is proven, but it is not a criminal offence made the defendant is released from any lawsuits. This is in accordance with article 191 paragraph (2) of the Criminal Code which specifies that if the Court held that the Act assertion to the defendant is proven, but the action did not constitute a criminal offence, the defendant terminated from all lawsuits.

The verdict of all lawsuits against the judge to the defendant in this matter can be categorized as progressive verdicts when associated with corruption eradication efforts.

According RM Jackson (Lopa, 2002:143) that *The Ordinary meaning of the effectiveness of sentences is the extent to which person who have been convicted and sentenced do subsequently go straight or commit fur the offences*. Essence statement RM Jackson according to Lopa (2002: 143-144) that the purpose of punishment is not simply give a bad taste to the perpetrators of criminal acts as a retaliation of his deeds (theory of retaliation). But the punishment meted out to law system during her criminal fixed their ways through the means of persuasive and educative until he realized, that the acts committed or made bad and hurt the victim as deplorable actions, so in his heart promise will not do any more reprehensible deeds. He then (2002: 149) States society assessment is usually closer to the objective sense of fairness that needs to be dealt. Very handy, when the Prosecutor or judge at the time would demand or break a case asking his heart each if I won't be asking members of the public had already justice claim or award that I will drop it. It is important to make demands or verdicts be dropped not too different with the objective sense of Justice or sense of Justice in society. For this reason, successful law enforcement is not marked as the number of criminal cases filed to the court, but is determined by the answers to the demands of the beats or the verdict against the things that generally have been completed so far.

III. Conclusion

Based on the results of the study, it was concluded the following things:

1. The law of criminal procedure has not been applied correctly in this case, because it occurred on the legal considerations inconsistency the Tribunal judges, which States the primary public prosecutor's accusation has been proven legally and convincingly then devised legal construction which directs the actions of the defendant as a civil deed/buy and sell.
2. The Tribunal judges mistakenly interpret the legal position of the defendant as an entrepreneur does not have the capacity to affect a decision/policy. The Tribunal has already found that the crime was a criminal act committed by the accused and other examination are separated.

3. Assembly of judges in an award that releases the defendant from all lawsuits could not be classified as a progressive and a verdicts even in contrast does not support Indonesia's corruption eradication efforts in General and especially in South Sulawesi. Such a decision is clearly not the deterrent effect and can even encourage rampant crime to corruption

IV. Suggestions

1. Should the examining magistrate is a corruption case, the judge who has been educated specifically about corruption cases in order to manifest the Justice of the verdict in accordance with the community's sense of fairness.
2. So that every decision the judge containing the release or escape of any lawsuits and open dissemination of periodically to avoid repeated rulings "strange" that hurt society's sense of Justice.

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MODERN EDUCATION AND GLOBALIZATION THE INNOVATIVE COMPETENT-FOCUSED TECHNOLOGIES

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Abstract

The article is devoted to modern problems of the world development in education. One of the key elements of the national innovative education system – the competent-focused educational technologies – with reference to Samara Institute of the Russian State University of Trade and Economics is given special attention.

Keywords: education, globalization, the new economy, the innovative competent-focused educational technologies.

I. Introduction

Formation of new economy has cardinally changed all mechanisms of reproduction. The education system gets a strategic value; therefore UNESCO declared the XXI-st century intellectual and named it «an age of formation». The formation becomes the significant factor of competitiveness of the country, and at the same time it is a major sphere of their cooperation. Each country is compelled to be integrated into world educational space which is non-uniform, and is presented by various components. It is necessary to include the American and European education systems to those components, each of which has the content, principles, values and specificity. Besides these two already generated systems it is possible to distinguish others, not less important. Become alike example, the Russian model of education. Other models, anyhow.

Let's allocate the basic tendencies influencing modern education (see fig. 1), and we will generalize them.

1. Education, as well as production of goods, should be based on modern technological ways, mass use of information-communication technologies, creation and development of network manufacture. Its professionalism, high qualification and creative abilities become the main characteristics of work and the human factor. Knowledge, intelligence, information, innovations are independent factors of manufacture and, at the same time, they turn to independent products, the values of a human civilization.
2. The educational system is to change the basic approach to the maintenance of the information and ways of acquisition of knowledge which are necessary for getting continuously, to update and use effectively in the activity by each subject. The educational system should be engaged not only copying of already available knowledge, but also teaching, as this knowledge can be got created new and most productively put it into practice, adapted to difficult, constantly changing environment, organically be built in it and is carry out to the role and inherent functions.
3. Education becomes international, it is being internationalized. At a certain stage there is a globalization of education expressed in intensive development of traditional international contacts in higher and secondary education (an exchange of students, pupils), in an activization of new forms of educational process – distance learning, creation of virtual universities for students in many countries, in appearance

of the world market of educational services and the international competition on it. Globalization of the education assumes also knowledge of various national cultures, their historical traditions, values that allows young generation in due time to adapt themselves for quickly changing world in all its variety.

4. There are new professions, specialties, and the educational system should react to change of market work conditions adequately. So, in connection with high rates of increase of information sector of economy in the nineties the XX-th century's demand for experts in the field has sharply grown. Many educational structures have opened new specialties and recruit students (basic or additional), organized obtaining a new profession on the given profile.

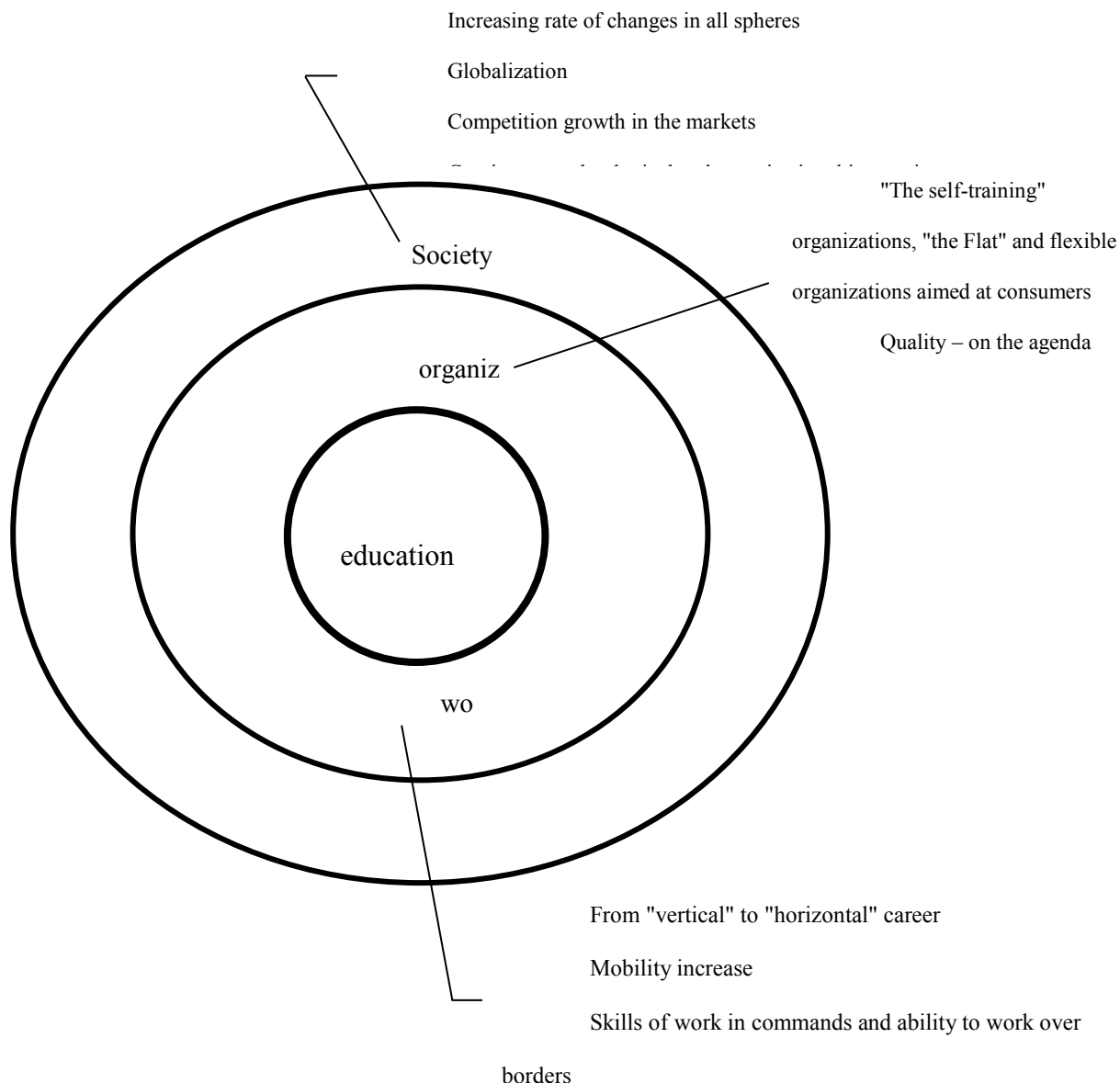


Fig. 1. The tendencies influencing modern formation in the beginning of the XXI-st century

There was a term «functional illiteracy» – an inability to adapt to new technologies and modern conditions to live. According to the International conference on problems of the

education which took place in 2002 in Warsaw, every fifth inhabitant of Sweden suffers from functional illiteracy. It is a country with a strong system of social protection of the population.

The preparation of specialists should be connected accurately and flexibly with occurring technological shifts, and the structure of the professional training to correspond with demand from business structures, state structures and other employers, and it means that the educational system should be closely interconnected, integrated into the national economy, in various sectors, spheres and industries and should sensitively react to changes and developed tendencies of national and the world economy development.

All it creates special demands to modern education. First of all, it should:

- to be focused on requirements of consumers educational Services;
- to provide continuous renovation of knowledge;
- to be built in system of professional activity of students;
- to provide flexibility in a choice of rate, forms and means;
- to allow to build individual educational strategy;
- to provide development of professional skills;
- to comprise innovative mechanisms;
- To provide mechanisms of social and mental adaptation and development mechanisms of a person.

In such conditions it becomes reasonable to review a position of the modern state in relation to education and from a role of the active agent in the market of educational services to pass to functions of the principal (the main inspector), and also to a role if not the core, at least, a large producer of the given services, especially in high and higher education. Estimations of specialists of organization for Economic Cooperation and Development (OECD) confirm that expenses on education – high-yield investments (The Economist. – 2002.08.11, P.43). And consequently all economic actors – the state, business, households in compliance with the possibilities and missions should be engaged in them. However if education is performed under the total state control, it is led according to those purposes which are pursued, first of all, by the government. If financing, management and an education orientation are monopolized by the state it aspires to subsidize those directions of education which increase its prestige, the power. In many countries these functions are to some extent delegated to private business that encourages relations of partnership of the state and business in the given sphere and provides the decision of important social problems. It is necessary to notice that in the Russian education system there are boards of guardians which can dispose donations and create trustee funds for school needs. Actually it means that along with the state and municipal financing there is also a financing from private people (parents and sponsors).

Now in many developed countries a new type of schools, so-called profitable schools (for profit-schools), financed by the state, and managed by specialized private companies appeared. Here there is combination of free of charge comprehensive school with higher educational standards of private schools.

According to forecasts of specialists, by 2020 30 % of the American schools will be managed by such companies.

To number of the requirements made by new economy, it is necessary to add a change of out-of-date models of education and experiments in the field of education. So, for example, in the Russian education system uniform graduation examination (Unified State Examination), professional testing, modular systems of training), in foreign countries – virtual training, media education are introduced. So, since 2000 there has been African virtual university having 25 centers in 14 countries and number of students more of 12

thousand of people. The World Bank performs the creation of the Global network of distance learning, since 2000 it has made necessary rates (see: the Data of the World Bank).

The modernization of educational structures, their creation on the basis of modern information-communication technologies is also necessary. The first to begin to create virtual higher schools were such countries, as the USA and England.

The first has begun preparation of specialists under distance programs British Open University which works under these programs in 20 countries. John's International University also used such distance learning.

The new economy assumes orientation on active educational methods and forming students' capabilities to be guided in a huge information stream, abilities to make non-standard decisions in difficult and constantly changing situations. The basic tendencies of world development in an education sphere are reflected in fig. 2.

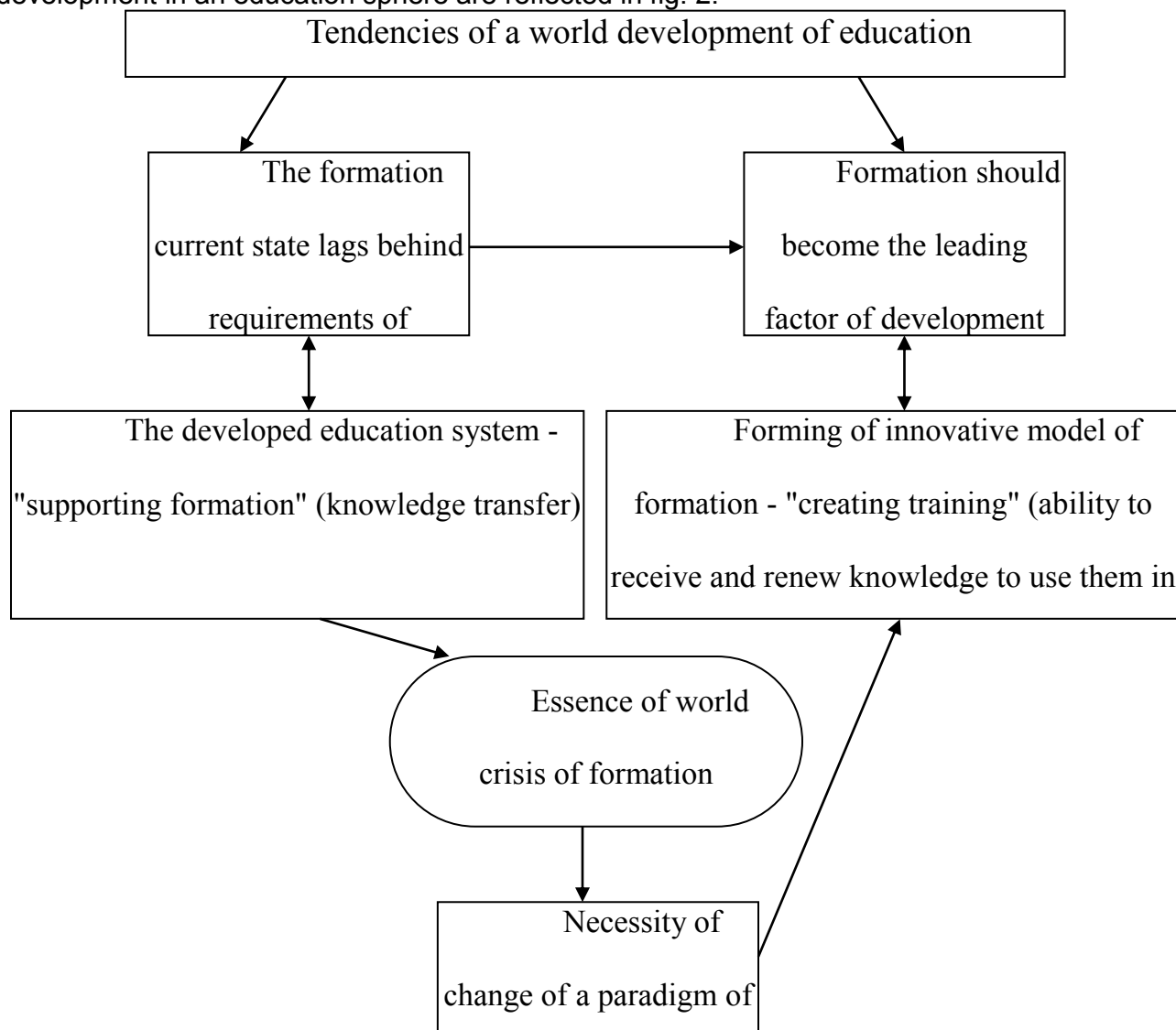


Fig. 2. The basic tendencies of world development in an education sphere

In the conditions of new economy, there is a life-long education concept becomes basic. UNESCO and OЭCP consider life-long education as a principle which should be taken as basic modernizations of existing education systems. Three basic strategies of life-long education are developed:

- The life-long education system is developed in parallel with traditional and is intended, first of all, for subjects with low level of education;
- The life-long education system is developed in parallel with traditional, but acts as an innovative system which influences last and changes it in a life-long education direction;
- Life-long education is considered as the sample (model) of change of an existing education system.

In a number of the countries - Spain, Sweden, France, England, the USA, since 1976, the life-long education principle has been taken as a principle education of policy. It is possible to provide education continuity at the expense of a combination of formal and informal training not only in the state structures, but also in the business sphere. So, for example, large multi-national companies (Multinational Corporation) have, as a rule, own systems of preparation and retraining of personnel, increase of their qualification. They create own higher schools – so-called corporate universities in which preparation of corresponding shots is conducted according to uniform rates and rules. According to specialists for last 15 years of the XX-th century the number of such universities has increased from 400 to 2,5 thousand, and by 2020 will have reached 3,7 thousand (Financial Times Servers. 2001. 26.03. P 1). The creation of corporate university allows the company to cover preparation and retraining of the personnel, having cut down thus expenses on training, to implement new educational technologies, to extend traditions of the company and to create own corporate culture. The experience of the Japanese corporation to create of "quality circles" is known. Many foreign corporations spend to 12% of fund of payment on retraining of the personnel and consider it as a labor process component, an obligatory element of production costs. We will notice that the world crisis of education is evident in such forms as:

- Deficit of public funds for financing of educational institutions, including strong elite structures;
- The big gap between training level in elite and mass educational institutions;
- Availability of low erudition of citizens up to absence of basic knowledge;
- Falling of authority and prestigiousness of a profession of the teacher;
- Washing away of talented and ambitious subjects from an education sphere;
- Insufficient level of professional knowledge of teachers.

So, elite higher schools of the USA are in addition financed by no state structures, there is a deficit of the teachers owning the newest training techniques at schools of the USA. In the given context many problems of Russian education become more obvious, but thus there are also those reasons of which it is necessary to understand closely: in what direction to reform Russian education, and should be taken into account what international institutional components should be taken into account.

New possibilities which information revolution gives, create a challenge to traditional systems of generating, distribution and knowledge transfer, that is science and education systems. Powerful databases and knowledge play a role of huge warehouses for the infinite facts and the base data in all spheres of human activity, and global computer networks become powerful tools for high-speed access to this information from any corner of the world.

The new economy makes essential qualitative changes and to methodology of modern education. In connection with liquidation of the barriers caused by physical distances, the most developed universities of the world are included actively into geographical spaces of other countries where successfully compete with local educational institutions, having access to students in any country of the world through the Internet and satellite communication channels. This distance learning is often considered not as alternative to traditional, and as supplementing to the last one by the new possibilities. First of all, it provides unsurpassed speed of renovation of the knowledge which is getting out of world information resources. It allows to expand audience of the teacher without restrictions, ignoring thus geographical borders. This form allows coming nearer as much as possible to special needs of disabled people while being taught. The countries owning more progressive distance technologies and methods of teaching, involve students, irrespective of a place of their residing, and receive huge financial resources, but the most important thing is – they "adhere" a high-quality human capital to themselves.

According to the World Bank, only about 3 thousand of the educational institutions specialized on job training in a dialogue mode function in the USA. In 33 states of the USA virtual universities are created, 85 % of all local colleges offer distance courses in a mode online. Virtual university of Monterrey (Mexico) offers 15 programs of preparation of masters by means of the system of teleconferences and the Internet. These programs cover 50 thousand students across all Latin America. In South Korea there are 15 virtual universities offering 66 programs of preparation of bachelors and covering 14 550 students of the region. Various Universities of Europe offer some hundreds distance programs, in this sphere Russia actively starts to act.

1. Globalization makes direct impact on education, its role in the society development, and at the same time it is the institute that actively influences many integration world processes. Recently there has been a term «education globalization» which is treated from the different points of view. More often education globalization is connected with education of virtual education (Кольчугина, М. Новой экономике - новое образование // Мировая экономика и международные отношения. 2003. № 12. С. 45-46), with the increase of a role of an educational complex and economy of knowledge to level of a key structural element of the economic theory of the information society (Вифлеемский, А. Роль образовательного комплекса в постиндустриальном обществе // Вопросы экономики. 2002. № 8. С. 117). There are the interesting and substantial approaches based on distinction of processes of "education internationalization» and «education globalization». The first is connected with the joint research work, the cooperation of universities, an exchange of the personnel and the students, the second is the more fundamental change of a world order at which national borders lose the value (Скотт, П. Глобализация и университет // Alma mater (Вестник высшей школы). 2000. № 4. С.3-8]. Education globalization doubts the viability of university as a public institute and causes the process of its transformation into «educational corporation» (Slaughter, Sh. Academic capitalism: politics, policies and the entrepreneurial university / Sh. Slaughter, L.L. Leslie. 1997. P. 1), i.e. depreciates all national institutes, with all that it implies. It is true in each of the specified approaches. But it is an extreme position according to which in the conditions of society globalization there is a "dissolution" of national institutes, their leveling and transformation in a forming and development direction only of global structures. Globalization is not an unequivocal and monomain process, it can have different directions and display forms. Education globalization is shown in new requirements to

educational process and institutes, its performing, in necessity of their enhancement taking into account the international tendencies. Globalization has both benefits and threats to education (tab. 1).

Table 1.

Structure of benefits and threats to development of new and old forces of the higher school in the conditions of higher education globalization

Kinds and essence of benefits and threats	Character of influence on		
	society	Old forces	New forces
1	2	3	4
economic			
Development of profitable sector	–	–	+
Reduction of financial support by the state	–	–	+
Competitive struggle strengthening in higher education sphere	+	–	+
Transformation of the state higher school in the enterprises of educational business	–	–	+
Increase of integration processes in higher education sphere	+	+	–
Merge of the higher school to corporate business	–	–	+
Development of transnational formation	–	–	+
Increase of mobility of students, teachers	+	+	+
Easing of a role of the higher school in «economy of knowledge»	–	–	–
Intensification of process of "brain drain" abroad	– –	–	+
political			
The further distribution of influence of the national organizations on higher education sphere	–	–	+
Distribution of the governmental ideology of neoliberalism on higher education sphere	–	–	+
Liberalization of sphere of higher education	–	–	+
Popularization of ideology of service to consumer interests (student)	+	–	+
Inequality increase in a level of development of national systems of higher education	–	–	+
Preserving multinational and an interstate social inequality in access to formation	– –	–	+
Expansion of regional cooperation in higher education sphere	+	+	–
Strengthening of a role of the higher school in the decision of global environmental problems	+	+	–

Strengthening of a role of the higher school in preparation of political elite	+	+	+	–
cultural				
Popularization of global multicultural values	– –	–		+
Strengthening of world domination of the western culture	– –	–		+
Loss of national culture and originality	– –	–		+
Occurrence in territory of the national state of foreign providers	– –	–		+
Loss by the higher school of educational function	– –	–		+
Occurrence of various forms of "educational imperialism»	– –	–		–
Loss by the higher school of the academic values	–	–	–	+
technological				
Development of virtual universities	+	+		+
Distance learning development	++	+		+
Loss by universities of research function	–	–	–	+

The sign «+ +» means positive character of influence; «+» – less positive; «– –» – negative and "–" – less negative character of influence.

Source: Майбуров, I. Globalizatsija of higher education sphere//World economy and the international relations. 2005. № 3. p.16.

Internationalization and globalization will concern the humanitarian disciplines most quickly perceiving the transform or nation tendencies in a society. To a lesser degree it will concern natural and engineering sciences as the first (physics, chemistry) are substantially connected with the state fundamental investigations and provision of a state security of the country, and the second (radio electronics, telecommunications) – with a severe competition and necessity of preserving of a know-how, with commercial secret. Certainly, there can be precedents here again. So, the two scientists, one of them K.Novoselov – the citizen of Russia and Great Britain (double nationality), the other A.Gejm – the citizen of the Netherlands for developments of one scientific direction became Nobel Prize winners in physics area in 2010. It confirms the fact of globalization of science and education.

Globalization shouldn't lead to loss of those values which have developed within the limits of separate schools of thought, directions, educational institutions. It is difficult to present the well-known British universities – Cambridge, Oxford, the London school of economy and political sciences (LSE) without their special traditions, quality training, scientific and methodical developments. It is necessary to keep and develop it according to a spirit of the age, without an artificial westernization, and not to encourage globalization, process far ambiguous and in many respects still not learned.

The Russian education system, is very unique and with loads of unresolved problems, is involved in the universal processes of globalization of education. Questions have arisen: how to enter this space; what is the status? In what direction to develop further? And the future of educational system in Russia will depends on the answers of those the questions.

But here there are some problems. The crisis of an education system of Russia, is connected with transition from the uniform state educational system to the pluralistic education system due to market conditions, has coincided with the education world crisis in developed countries. It could be regarded as a double negative effect. At the same time the given circumstance needs to be used as much as possible for the benefit of education. Here are the arguments the search of the way out from world crisis of the educational system helps Russia to choose its own way of reforming from all offered possible variants taking into account the available progressive global tendencies of an education development. Now there are two basic approaches to education modernization in Russia:

- Reformatory representatives of which support the necessity of excessive knowledge disposal and their replacement by skills and knowledge which will lead the individual to career success;
- Fundamental representatives of which defend fundamentalism of education and don't consider that it contradicts pragmatism. Their arguments are sufficient enough – the vital success of those who has received best of all fundamental education (Moscow State University, ME Phi). Many best foreign centers of science are completed by the Russian specialists of a similar profile. So, the known programmer-inventor of the game "Tetris" A.Pazhitkov successfully works in the firm "Microsoft".

Russia is one of few countries where the geometry is taught actually on Evklidu till now, there is an obligatory program of the literature, but still education is conservatively enough and changes according to new requirements very slowly.

The charisma of the teacher, his high level, readiness for various work – scientific, administrative, social, and polyphonically educational process, to gives a wide outlook in various areas of sciences are very significant in the Russian education. Along with it there are also lacks of domestic education system – separate knowledge isn't corrected according to the time, the methodological base of education (the congestion of textbooks a minor material without main thing allocation), the absence of motivation of the average pupil to independent thoughts and actions, i.e. the ability to develop independently. Actually all modern average general education in Russia is based on the base of the class-fixed system invented in the XVII-th century by the Czech educator Janom Amos Komensky. It has led to the creation of "the school conveyor», allowing to organize mass enough learning cheaply and quickly. However the educational paradigm – school gives knowledge for the whole life – has already stopped to work in the XX-th century. Prompt and diverse changes in the world, cause a new paradigm of education – the subject should be able not to apply concrete knowledge in the known situation, and understand the development of the object, the process and to develop, select resources – knowledge for adaptation to new conditions. In this context schools and the techniques of developing training which teach the dynamic perception of the validity have a huge value. The modern education should be competitive, creative and passion, and it demands creation of national innovative system in the given sphere. The problem is just designated. Different elements can be put in a basis of such an innovative system, and what of them will prevail, and will specify its general design.

The development importance, distribution and application of technological innovations in the educational process of the higher school will be illustrated by the experience of Samara Institute of Russian State University of Trade and economics (RSUTE).

The innovative program of Samara institute RSUTE is implemented according to «the Concept of strategic development RSUTE in 2010-2015rr. And on prospect till 2025» and «the Program of strategic development of Samara Institute RSUTE till 2015».

The basis of the strategy of modernization of educational process of Samara institute are the innovative professional -focused technologies of the students teaching, providing forming of the demanded specialist of the trade and economic profile which objectively meets the requirements of potential employers.

According to the general orientation of innovative development now in educational process of Samara institute following innovative technologies are implemented: the active and information professional -focused training methods forming mobile information educational space, including computer-based training systems, interactive training courses, elements E-learning etc. Within the limits of the accepted concept of the development of the educational process of institute innovative methodical complexes are actively developed by teachers.

In the educational process teachers of Samara Institute apply various game technologies: business, role, operational games, and a staging method. Among used training methods it is possible to allocate setely methods of a problem statement, brainstorming, critical thinking, quiz and questioning, presentation, discussion, cases-methods, various kinds of group teamwork of students, quizzes, researches. According to the results of monitoring of application of innovative educational technologies at the Samara Institute in all departments of institute the high percent of their use in educational process is marked. So, the results are in the department of computer science and mathematics – 68 %, world economy and management – 43 %, commerce and marketing – 41 %, the business accounting, the analysis and audit – 39 %, foreign languages – 39 %, humanitarian disciplines – 37 %.

All the lessons of disciplines of general professional and special cycles the following technologies are used: brainstorming («the Modern view on Sales promotion», «the Property in market economy, its maintenance and forms», «Management are applied: problems and development prospects»), thematic conferences («Management - problems and development prospects»), round tables («Experience and prospects of development of management of the international trade enterprises», «Problems of transformation and increase of efficiency of activity МЭО in the conditions of a world economic crisis», «the Place and a role of Russia in world economy»). Master classes and seminars with attraction of practical workers of organizations "Guarantors-services-samara", "Consultant Samara", "Samara-service" are conducted.

The teachers of commerce and marketing department actively use a crossword puzzle as the form of boundary control on the studied module of discipline ("Logistics", «business activity Bases», «the Organization of a business activity of trading enterprises»).

Business plays («Creation of the concept of the enterprise», "Market", «Risk and insurance», "Planning", «Efficiency of the control», «firm Strategy» etc.), a case-study («Firm IKEA in the new market», «the Law on protection of the rights of the consumer») are developed.

The teachers of the institute develop trainings and the master classes which are widely used for students of all forms of study. Among them it is possible to allocate: «information-legal provision of a business activity»; «the Decision of financial tasks by means of software of office appointment»; «Development of conceptual bases of the business accounting in Russia according to IFRS »; «information-legal provision of documenting of management activity».

The teachers of foreign languages department actively apply a method of staging of educational process, develop scenarios of carrying out business plays in the French, English and German languages («Discussion of the terms of payment», "contract Discussion") that allow students to apply the knowledge in the decision of problem communicative tasks, promotes development of a cliché of business etiquette.

For the purpose of deepening and enhancement students' language skills by department of foreign languages International Internet Olympic Games on Russian and English languages are conducted. In 2010 teachers of the department have carried out such events as «The day of foreign languages» and «The day of Russian language» with the organization of International Internet Conference, and also intellectual on-line Conference in which 14 higher schools, took part including the attraction of foreign students from Poland. Using a staging method, within the limits of the training program the event "Christmas" has been carried out in foreign languages.

Active cognitive and practical activities of students in educational process promote the increase of efficiency of mastering a studied material. Intergroup activity allows developing professional and communicative competence of students. The use of interactive educational complexes forms information and professional competence, and mobile informational and educational space allows raising the level of mastering material.

At institute 37 % of lecture and practical lessons are conducted with the use of interactive educational complexes that allows raising level of mastering a material considerably.

In educational process of Samara Institute RSUTE the elements the e-learning are successfully implemented. One of examples e-learning is the resource utilization, located on an Internet portal of University of information technologies (www.intuit.ru). Resources of the given portal are used at studying of rates of a cycle of mathematical and natural-science disciplines (computer science, mathematics, economy), and also the special disciplines which have an information orientation. The most effective technology is applied in extra-mural department since students get mobile free online access to a training material. Following the results of each rate the student can pass free certified test, having confirmed, thus, level of the knowledge.

The application of innovative technologies of learning allows making of the qualified specialist adapted for modern dynamic-developing economic processes in the learning process.

For the purpose of the creation of the system of an objective estimation mastered students competence at the Samara institute RSUTE applies innovative forms of the testing: electronic testing, on-line consultation, process charts. For 50 % of total quantity of electronic subjects in all specialties testing in a local network is held. The students of Samara institute take regular part in Federal Internet examination; development of didactic units constitutes more than 70 %.

In 2010 the task of transformation of a WEB-site of institute in WEB-portal system as toolkit of the mobile educational space focused on replenishment of training programs by teachers that "student-teacher" will allow to apply to students of extra-mural department actively system of electronic interaction is implemented. Now the student can pass current or summary test in a mode online on a portal of Samara institute. Students can use training and information multimedia data bases from any work place in a network.

In the conditions of transition to a two-level education system there is a necessity to raise a role and increase the volume of independent work of students of all levels of learning that improve the level of requirements to use of information-computer technologies

in learning. The effective independent work of students should be designed and provided by collective work of the faculty, specialists in the field of computer technologies and students.

Leading means of independent work of the student are textbooks and education guidance, and it is impossible to ignore that fact that among students' multimedia and network technologies, electronic tutorials, electronic textbooks use the increasing popularity. The student frequently advances the teacher in use of modern technologies today. At the same time the low speed of the replenishment of the base of electronic textbooks that is explained by inadequate funding and the necessity of the increase of information competence of the teacher is noticed, demands the organization of a series of training seminars for the teachers.

With a view of increase of pedagogical and methodical qualification, and also experience communication at the Samara institute since December, 2009 till March, 2010 on the basis of regional department of division of Ghana of the Russian Open Society Incorporated fund of electronic resources "Science and education" (created in the end of 2009 at SI RSUTE) carrying out master classes «Creation and author's right registration on electronic resources» has been organized.

Now work on carrying out seminars under the programs providing such directions as «Application of information means» and «Application of innovative methods in learning process» for the teachers of Samara Institute is taken place. The purpose of work of similar methodical seminars is to promote advanced training for the departments of the institute in the field of information and innovative technologies in educational process.

In 2010 the Samara institute together with the Microsoft Company implemented the project on the information adaptation of the population of the region in which frameworks on the basis of higher school the Authorized educational center of Microsoft for carrying out employment at the rate of Digital Literacy («Bases of computer literacy» has been created). This rate is developed by specialists of Microsoft taking into account base requirements to ownership of computers. The purpose of rate Digital Literacy is teaching the basic concepts and skills of work with the computer, and also an estimation of degree of their development. For today the certificate of rate Digital Literacy have received more than 1000 people among them, students (as one of elements e-learning) and employees of institute, citizens of the city.

The innovative development of higher school is impossible without provision of hi-tech base. At the Samara institute in the last two days there was a re-equipment of computer techniques, in 2009 three media classes where employment with application of modern multimedia means are led have been equipped. Work on the creation of network Wi-Fi which will provide students with mobile access to network resources of institute is led.

In computer classes the system of the remote access is established, allowing working on the remote computer - an automated workplace of the teacher. The system use raises efficiency of accomplishment of practical classes, and also reduces costs class time for the decision of tasks: dialogue with the teacher is led in audio and video modes, consultations are conducted individually with each student.

For the improvement of the quality of the information servicing of readers and the provision of safety of library funds, creation and conducting catalogs, the access organization to them since 2006 at institute electronic library system "Marc-SQL" functions. Students can use resources of electronic library not only within institute in a local network, but also through an institute web-site in a remote mode today.

Thus, the innovative development of modern higher school is an objectively caused, purposeful process of introduction qualitatively new elements, properties and characteristics in its activity.

The transition to a postindustrial society causes the necessity of operative reforming of the profiles of economic education according to the modernization of economy and the integration of information technology into the process of preparation of necessary specialists. The realization of educational strategy according to the priority national projects demands introduction in the educational process of innovative technologies of teaching for the subsequent forming of individual educational trajectories by students.

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